



**Executive Board of the  
United Nations Development  
Programme, the United Nations  
Population Fund and the  
United Nations Office for  
Project Services**

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**Addendum**

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## Annual report of the Oversight Advisory Committee

### I. Purpose

1. This report is addressed to the Executive Director of UNFPA and provides a summary of the activities and advice of the Oversight Advisory Committee (“the Committee”) of UNFPA during 2025. It is submitted pursuant to item 13 of its terms of reference approved by the Executive Board in 2021, and in accordance with paragraph 25 (c) of section IV, subsection I of the UNFPA oversight policy.

### II. Oversight Advisory Committee activities in 2025

2. *Members of the Oversight Advisory Committee.* Committee members are appointed for three years, renewable once. Committee members possess expertise in risk management, internal control, oversight, governance, financial management and reporting, ethics, investigation, internal audit, evaluation, development and programme matters. All Committee members are external to UNFPA and independent of its management. The members of the Committee in 2025 were: Mr. Fayezul Choudhury (Bangladesh), Mr. Stephen Cutts (United Kingdom),<sup>1</sup> Mr. Jorge da Silva (Brazil),<sup>2</sup> Ms. Kumiko Matsuura-Mueller (Japan),<sup>3</sup> Ms. Bettina Tucci Bartsiotas (Uruguay) and Mr. Kamlesh Vikamsey (India),

3. *Meetings.* The Committee held three meetings in 2025: an in-person meeting from 9 to 11 April, a virtual meeting on 15, 23 and 24 July, and an in-person meeting from 12 to 14 November. The Committee met, among others, with: the Executive Director; the Deputy Executive Director (Management); the Deputy Executive Director (Programme); the Chief of Staff; the Director, Office of Audit and Investigation Services (OAIS); the Director of the Independent Evaluation Office; the Ethics Adviser; the Director of the Division for Management Services; the Director of the Programme Division; the Director of the Division for External Relations; the Director of the Humanitarian Response Division; the Director of the Division for Human Resources; the Coordinator for Protection from Sexual Exploitation and Abuse and Sexual Harassment; the Chief of the Public Funding and Financing Branch; the Chief of the Private Sector and Civil Society Branch; representatives of the Board of Auditors; and a range of programme and operational senior management staff.

4. The Committee members completed their annual Declaration of Independence and also declared at the outset of each meeting any conflicts of interest that they might have.<sup>4</sup> The Committee confirms that it operated freely, independently and without any UNFPA management interference throughout this reporting period.

5. *Field visit.* Four Committee members – Ms. Kumiko Matsuura-Mueller (Chair), Mr. Kamlesh Vikamsey, Ms. Bettina Tucci Bartsiotas and Mr. Jorge Da Silva – undertook a field visit to Paraguay and Brazil from 8 to 12 September. The members of the Committee visited UNFPA programmes in both countries and held discussions with UNFPA staff, government officials and donor representatives, as well as with United Nations and civil society partners. The visit aimed to familiarize Committee members with UNFPA field operations to better understand and appreciate how the organization’s business objectives are delivered in the field to inform the Committee’s oversight role and responsibilities. Through their visit, Committee members sought to understand better the following:

- (a) operations of UNFPA at regional and country levels, including as they relate to supporting national development plans and the socioeconomic and political environment;
- (b) challenges facing UNFPA in implementing programmes/projects at the field level, and how these are dealt with, including regarding implementing partners;

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<sup>1</sup> Mr. Stephen Cutts was the Chair of the Committee from January to 30 April 2025.

<sup>2</sup> Mr. Jorge da Silva became a member of the Oversight Advisory Committee in July 2025.

<sup>3</sup> Ms. Kumiko Matsuura-Mueller was appointed the Chair of the Committee on 3 June 2025.

<sup>4</sup> Mr. Stephen Cutts was absent at the time of declaring absence of conflicts of interest during the 9 April 2025 meeting.

- (c) functioning of inter-agency work on the ground, including in response and in contribution to United Nations development system reforms, and the strategic partnership environment;
  - (d) stakeholder (including beneficiaries, partners, donors) satisfaction and expectations; and
  - (e) opportunities for achieving UNFPA objectives more effectively and efficiently.
6. *Executive Board.* In line with UNDP/UNFPA/UNOPS Executive Board decision 2023/7, a member of the Committee, Ms. Bettina Tucci Bartsiotas, presented the Committee's annual report for 2024 at the annual session of the Executive Board in June 2025. In November, in accordance with the Committee's terms of reference, the UNFPA Executive Director invited the Committee Chair and the President of the Executive Board to a trilateral meeting to discuss matters of shared interest.
7. *Reporting.* The Committee prepared minutes for each of its meetings and reported to the Executive Director on the outcomes of the meetings.
8. *Recommendations.* The Committee made recommendations and suggestions to UNFPA management during its meetings and followed up on the implementation thereof.
9. *Self-assessment of the effectiveness of the Committee.* In February 2025, the members of the Oversight Advisory Committee completed a self-assessment on the substantive effectiveness of the Committee's work and on the effectiveness and efficiency of its working modalities. The assessment highlighted a high degree of satisfaction among Committee members with regard to the quality of advice provided, interaction with senior management and working modalities of the Committee.
10. *Meeting of the network of audit and audit advisory committees.* The Chair of the Committee attended the 10th Meeting of the United Nations System Audit and Oversight Committees, which was held in New York from 2 to 3 December 2025.

### III. Key findings and points of interest

11. *Development of the Strategic Plan and integrated budget for 2026-2029.* The Committee was updated on UNFPA efforts to advance the development of its Strategic Plan, 2026-2029 (DP/FPA/2025/9) and integrated budget (DP/UNFPA/2025/10) – both approved by the Executive Board at its second regular session 2025 in decisions 2025/27 and 2025/28 – through an inclusive, evidence-based, consultative process aimed at strengthening the organization's ability to deliver rights-based results in sexual and reproductive health and rights, gender equality, youth empowerment, population dynamics and health resilience. Before finalization, the Committee had encouraged ongoing assessment of whether engagements with Member States sufficiently addressed their priorities. UNFPA management emphasized that the new plan built on the foundations of previous strategic cycles while addressing emerging challenges – including constrained resources, shifting political contexts and evolving demographic trends – that increasingly influence programme delivery. The Committee encouraged UNFPA to continue assessing its institutional capacity to manage these risks and to articulate how the strategic plan would anticipate and mitigate potential obstacles to achieving its intended outcomes.
12. UNFPA management highlighted the strategic value of reintroducing an outcome on population dynamics and demographic change, noting that demographic analysis was a core comparative advantage and a growing area of demand from Member States, particularly those undergoing significant demographic transitions. In line with this, the heightened focus on aging populations was recognized as an important response to global demographic shifts, with the Committee recommending continued investment in expertise and partnerships in this area.
13. *Funding and strategic partnerships.* The Committee was updated on 2025 resource mobilization results and the overall UNFPA funding architecture. UNFPA management had developed conservative income projections, explaining that anticipated declines in regular resources required prudent, targeted reductions alongside efforts to diversify and strengthen resource mobilization. Despite the withdrawal of a major donor, UNFPA eventually demonstrated strong funding performance and a positive overall financing outlook in 2025.

This was achieved through continued diversification efforts with emerging donors, financial institutions and private sector. The Committee encouraged UNFPA to continue to sustain these diversification efforts and encouraged UNFPA to deepen its value proposition in demographic policy and technical assistance, particularly for countries facing ageing and low fertility, while remaining attentive to the implications of large funding shifts and the need for contingency planning.

14. UNFPA also briefed the Committee on the expansion of private sector, philanthropic and individual-giving channels, with private sector revenue surpassing expectations and individual giving emerging as a stable and rapidly growing source of predictable funding. Members welcomed these gains and underscored the importance of continuing to broaden and diversify the donor and partner base and strengthen digital fundraising and regional outreach. The Committee also welcomed the robust due diligence systems to safeguard ethical standards as corporate engagement expands, recommending formalization of screening processes across all fundraising streams and the inclusion of new sectors with tailored risk-mitigation approaches.

15. *Humanitarian response.* UNFPA reported rapidly escalating humanitarian needs driven by intensifying conflicts, climate shocks, shrinking access, and rising violations of international humanitarian law, all of which disproportionately affect women and girls. The suspension of major donor funding – particularly from one major donor – had severely constrained operations in crisis settings, forcing programme closures, reductions in staff capacity, and reliance on local partners to sustain sexual and reproductive health and gender-based violence services. Despite these pressures, UNFPA is advancing institutional reforms, contributing to the humanitarian sector reset, and prioritizing localization, risk management and operational accountability.

16. The Committee acknowledged the strong UNFPA positioning in humanitarian settings and consistently emphasized the need to protect UNFPA leadership as provider of last resort for sexual and reproductive health and gender-based violence and to maintain a strong advocacy voice for women and girls in crises. The Committee welcomed UNFPA scaling up integrated life-saving sexual and reproductive health services; strengthening partnerships with local actors; accelerating internal reforms for greater agility and resilience; and enhancing strategic communications to articulate the UNFPA mandate amid evolving United Nations structures. The Committee also encouraged alignment with system-wide reform initiatives, improved coordination across organizations to avoid duplication, and sustained engagement with Governments to reinforce ownership of essential services. Furthermore, it urged UNFPA to safeguard staff well-being, bolster mental health and transparency during organizational uncertainty, and continue high-level advocacy to protect humanitarian space and uphold international humanitarian law.

17. *Headquarters optimization.* UNFPA regularly updated the Committee on the relocation of two headquarters units to Nairobi: the Programme Division and the Independent Evaluation Office. This change initiative, launched in 2023, well before the UN80 reform agenda, aimed to increase effectiveness and efficiency in programme delivery. The Committee commended UNFPA for its robust project management approach throughout the headquarters optimization initiative. This disciplined methodology ensured all project phases were completed on schedule while successfully mitigating one of the initiative's primary risks: significant staff attrition. To build on this success, the Committee recommended documenting lessons learned to benefit broader United Nations reform efforts. In addition, the Committee emphasized the importance of continuing to sustain staff engagement, institutional memory and morale throughout the completion of the transition. The Committee also stressed the need for clear communication with Member States, robust operational capacity in key support functions, and protection of oversight roles – such as evaluation

18. *UN80.* The Committee appreciated the strong UNFPA commitment to the Secretary-General's UN80 reform agenda, aimed at enabling the United Nations to deliver better for its Member States and accelerate progress toward the Sustainable Development Goals. The Committee also welcomed UNFPA strategic positioning in UN80 discussions and underscored the importance of preserving the organization's mandate, particularly its focus on sexual and reproductive health. They underlined the importance of any potential merger with

the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) to be decided on the basis of a robust, evidence-based assessment that would clearly highlight benefits and risks and capture financial implications. They underscored the importance of maintaining a strong external narrative amid complex political dynamics. The Committee took note of the ongoing work on the business model review, including on the assessment of which headquarters functions could be relocated outside New York; recommendations on how to more effectively define the role of the regional offices versus headquarters and country offices; and the assessment of the most viable country office configuration. The Committee endorsed UNFPA scenario planning and encouraged clear long-term structuring, bolder efficiency measures, and alignment with system-wide reforms.

19. *Organizational culture.* In its decision 2024/1, the Executive Board requested that UNDP, UNFPA and UNOPS provide, as a recurring item at its first regular sessions, a joint update on how the entities were strengthening organizational culture. From the UNFPA perspective, the 2024 Global Staff Survey offered valuable insights into how staff are experiencing ongoing structural change and highlighted areas where cultural stewardship must be reinforced. The Global Staff Survey results were shared in detail with the Committee. The Committee welcomed UNFPA articulation of six core culture principles, underscoring the importance for these principles to be fully internalized through structured communication, integration into onboarding and leadership development, and strengthened performance frameworks.

20. The Committee further emphasized the need to intensify UNFPA work on gender and inclusion, noting gaps in satisfaction among women and non-binary or undisclosed-gender staff. The Committee also recognized UNFPA progress achieved through EDGE and EDGE+ and recommended a clear roadmap toward EDGE Lead certification to embed intersectional equity across the human resources lifecycle.

21. *Protection against sexual exploitation and abuse and sexual harassment.* UNFPA reported notable progress in strengthening protection against sexual exploitation and abuse and sexual harassment, including the rollout of the updated portal and hub, the launch of a structured monitoring and evaluation framework, enhanced inter-agency collaboration, and the development of a field-driven prevention toolkit funded by the European Civil Protection and Humanitarian Aid Operations. Field missions, secondments and strengthened governance mechanisms have advanced reporting systems, leadership development and survivor-centred approaches. However, some remaining challenges include underreporting, fear of retaliation, cultural barriers, and limited staffing and resources.

22. The Committee recommended actions to further strengthen and humanize reporting processes; reinforce trust, confidentiality and protections for survivors; clarify reporting distinctions; and ensure culturally sensitive training and community-based engagement. Additional recommendations included prioritizing field support in high-risk regions, investing in project management and country-level capacity, strengthening inter-agency coordination on the prevention toolkit, diversifying funding sources, and scaling innovative internal culture and leadership initiatives. Finally, the Committee welcomed the continued application of a survivor-centred, evidence-driven and field-informed approach.

23. *Supply chain management.* The Committee reviewed progress on the supply chain management strategy, 2024-2029, noting advances in cross-pillar collaboration, information technology automation, governance strengthening, and initiatives supported by earmarked donor funding. UNFPA highlighted transformation efforts following the Supply Chain Management Unit realignment, including activities to improve performance, scalability, market shaping and staff empowerment, and increased collaboration with the Information Technology Solutions Office and the Finance Branch. However, some challenges persist: uncertain external funding, enterprise resources planning and information technology system constraints, and staff morale. Progress in closing Board of Auditors recommendations from previous years and new remains slow.

24. In response, the Committee recommended that UNFPA maintain flexibility to external changes, accelerate visible results, and sustain high staff engagement supported by systematic sentiment tracking. On audit and compliance, the Committee called for prioritizing high-risk and long-outstanding recommendations, demonstrating quick wins, identifying the root cause

of delays and clearly explaining the rationale to the auditors, and documenting justifications for phased or alternative approaches.

25. *Financial statements.* UNFPA 2024 financial closure took place amid significant systems transformation, including the continued rollout of QuantumPlus, a new inventory platform and broader enterprise resources planning adjustments. While financial management remains stable – with improved cash balances and reduced receivables – the transition posed challenges to operational efficiency and inventory reconciliation. UNFPA also faced some challenges related to the International Public Sector Accounting Standards (IPSAS) implementation, resulting from staffing gaps in the Finance Branch.

26. The Committee acknowledged that the shift to IPSAS 47 and 48 represents a major institutional change, requiring restatements, strengthened oversight of implementing partners, updated standard operating procedures, and proactive donor communication. The Committee recommended embedding IPSAS requirements directly into enterprise resources planning modernization efforts, prioritizing automation and audit-ready processes, and ensuring sustained staff training.

27. *Information and communications technology.* UNFPA reported steady progress in strengthening its information and communications technology (ICT) environment, improving cybersecurity maturity, and advancing its digital transformation agenda – developments the Committee broadly welcomed while underscoring persistent risks and governance gaps that required attention. Achievements highlighted by the Information Technology Solutions Office include progress toward International Organization for Standardization (ISO) 27000/27001 certification, maturation of information security controls, stabilization of the QuantumPlus enterprise resources planning system, expanded adoption of artificial intelligence tools, and continued development of the digital strategy, 2026-2029. At the same time, the Committee noted potential vulnerabilities linked to human error and emerging from the use of ICT tools not officially approved by the Information Technology Solutions Office.

28. The Committee encouraged extending ISO 27000 standards to country offices and formalizing responsible artificial intelligence governance alongside targeted staff training. It also called for stabilizing and optimizing enterprise resources planning-supported business processes, consolidating data governance into a unified framework, and reinforcing oversight of implementing partner and cloud-provider access. It also highlighted the need for increased investment in the Information Technology Solutions Office.

29. *Implementing partners management and assurance.* UNFPA noted that implementing partner management and assurance were shaped by an unexpected decline in implementing partners expenditure, ongoing system transitions, and early consideration of a harmonized approach to cash transfers framework review. In response, the Committee emphasized the importance of understanding the drivers behind reduced implementing partners' spending, strengthening the quality and consistency of risk and audit practices, and making fuller use of shared platforms such as the United Nations Partner Portal to further improve transparency. Central to these improvements, the Committee stressed, is the successful integration of assurance functions into QuantumPlus to ensure streamlined processes and more reliable, risk-informed partner management going forward.

30. *Internal audit.* Across 2024-2025, the Office of Audit and Investigation Services (OAIS) reported strong audit delivery – issuing record numbers of reports, completing all carryover work, and reducing issuance times from seven months to 90 days – while maintaining high client satisfaction and more consistent audit quality. At the same time, OAIS highlighted some weaknesses across country offices, resulting mostly from “inadequate supervision”.

31. The Committee recommended expanding thematic and cross-cutting audits, sharpening the categorization of supervision-related findings, and tightening follow-up through six-month targets and improved tracking. The Committee also called for timely audits of high-risk or long-unvisited offices, a more user-focused QuantumPlus rollout, and adequate resourcing for the 2026 quality assessment and audit plan.

32. *Investigation.* Between 2024-2025, OAIS made substantial progress in investigations, notably reducing longstanding backlogs, closing 78 cases in 2024 and a further 138 in 2025. The caseload continues to be dominated by fraud, financial irregularities and diversion of reproductive health commodities, particularly in high-risk environments and among a large pool of implementing partners exceeding 1,700. OAIS also advanced its digital and forensic capabilities, strengthened its leadership in sexual misconduct investigations, and expanded the use of artificial intelligence tools to enhance analytical capacity.

33. Despite these gains, OAIS noted some potential areas for further improvement: whistleblower protection mechanisms, risk reporting, and ICT access to facilitate investigations. Funding pressures and staffing constraints also placed sustained strain on OAIS ability to manage complex cases and meet growing donor scrutiny.

34. The Committee offered recommendations to strengthen investigative effectiveness and preventive controls. It urged a comprehensive revision of the fraud policy, shifting its ownership from the Ethics Office to OAIS to ensure operational alignment and investigative rigor. The Committee also emphasized improving oversight of implementing partners. It recommended intensified outreach and awareness efforts – carried out jointly with the Ethics Office – to address underreporting and reinforce understanding of reporting mechanisms, especially in field offices.

35. The Committee encouraged OAIS to accelerate case management and triage, further harmonize investigative methodologies across United Nations organizations, and continue developing proactive and thematic investigations focused on recurring vulnerabilities such as supply chain diversion and partner-related fraud.

36. *Evaluation.* The Independent Evaluation Office (IEO) briefed the Committee on the annual evaluation report, highlighting achievements, some challenges and strategic directions, including embedding evaluations into UNFPA planning and piloting artificial intelligence-driven approaches. The Director had announced his departure in August 2025, with a new Director expected by end-July,<sup>5</sup> coinciding with the office’s planned relocation to Nairobi. The Committee welcomed the introduction of phased departures, enhanced documentation, and quality oversight for decentralized evaluations. They underlined the importance of maintaining continuity, integrating donor-driven evaluations into quality assurance frameworks, fostering a learning culture, and ensuring ethical safeguards and human oversight in artificial intelligence-driven evaluation approaches.

37. The Committee also reviewed the independent evaluation of UNFPA support to the integration of the principle of ‘leaving no one behind’ and ‘reaching the furthest behind’, 2018-2024, and the draft of the multi-year costed evaluation plan, 2026-2029. The multi-year costed evaluation plan contains 42 centralized evaluations aligned with the new Strategic Plan, 2026-2029, designed for adaptability, with decentralized evaluations conducted by country and regional offices under IEO guidance. The Committee recommended careful sequencing of evaluations to avoid overstressing capacity and welcomed UNFPA efforts to maintain transparent reporting to the Executive Board on progress and any adjustments.

38. *Ethics.* The Committee met with the Ethics Adviser at each of its meetings in 2025. The Ethics Office made significant progress in promoting organizational integrity, advancing training, financial disclosure and workplace culture, while adapting to structural changes and heightened scrutiny. Notable achievements include 100 per cent compliance in the financial disclosure programme, extensive outreach and training reaching over 2,200 staff, and the launch of the Ethics Champions network to strengthen local engagement. Efforts to enhance staff wellbeing and address stress amid organizational change include the “Support and Connect” platform and collaboration with regional mental health counsellors. The office also introduced measures to improve accountability – updating the disciplinary digest to include anonymized staff-level information and developing guidelines for pre-employment screening of senior managers. Ongoing challenges include limited engagement in country offices due to training fatigue, ethical risks arising from informal influence or misuse of soft power, difficulties in investigating senior-level complaints, and potential reputational risks associated with the Ethics Champions initiative. The Committee recommended formal leadership

<sup>5</sup> The selected candidate subsequently rejected the offer and an interim Director joined UNFPA in January 2026.

endorsement of ethics values, broader integration into learning plans and clear role definitions for focal points.

39. The Ethics Adviser also highlighted that some issues remained, particularly regarding coordination across United Nations entities. Centralization of ethics functions remain a point of concern; the Committee advised preserving UNFPA independence and contextual relevance. It also recommended institutionalizing safe spaces and support tools, implementing transparent senior-level governance and vetting procedures, monitoring informal influence, strengthening cross-functional dialogue with legal, human resources and investigative units, and prioritizing ethical leadership training for senior managers.

40. *Board of Auditors recommendations.* The Committee met twice with the United Nations Board of Auditors (Brazil) in closed sessions. The Committee was informed that UNFPA had received an unqualified audit opinion from the Board of Auditors on its financial statements for the year ended 31 December 2023, the fourteenth successive year of unqualified opinions. In late 2024, the Board of Auditors issued 10 new recommendations, while some findings from 2020-2021 remain unresolved, bringing the total number of outstanding recommendations to 29.

41. *Joint Inspection Unit recommendations.* At its November 2024 meeting with UNFPA management, the Committee was informed that Joint Inspection Unit recommendations are being effectively overseen through the UNFPA web-based tracking system, with overall implementation progress assessed as manageable. Some recommendations, however, require clearer ownership and more consistent updates to facilitate timely closure. The Committee encouraged UNFPA to integrate the Joint Inspection Unit recommendations into oversight dashboards and to articulate more explicitly how Joint Inspection Unit findings inform organizational reforms and relate to system-wide risks.

42. *Enterprise risk management.* The Committee acknowledged significant UNFPA progress in embedding enterprise risk management across departments and country offices, including broad coverage of risk assessments, integration into core business processes, and ongoing development of the QuantumPlus enterprise risk management application. The Committee welcomed the structured governance, layered validation of mitigation plans, and efforts to link risk assessments to planning and programme design. As part the continued progress in strengthening the risk management function, the Committee recommended deeper analytical focus on top risks rather than raw statistics and ensuring stronger follow-up on overdue mitigation actions. It further encouraged UNFPA to institutionalize formal risk-acceptance mechanisms and conduct dedicated sessions to interpret enterprise risk management data to inform executive decision-making and strengthen organizational risk culture.

43. *Oversight compliance.* The Committee recognized progress in implementing the internal audit recommendations issued in 2025. The Committee noted with concern delays in implementing the Board of Auditors recommendations related to the Human Resources Division and the Supply Chain Management Unit, owing largely to overdue policy updates and complex headquarters-level issues. The Committee emphasized expediting the implementation of recommendations, with a focus on high-risk items and improved cross-unit coordination. It also stressed the need for assertive communication with auditors, a clearer distinction between actionable and superseded items, and tighter alignment between oversight follow-ups and enterprise risk management findings.

## **IV. Conclusion**

44. In 2026, the Committee will continue to review relevant activities, records, risks and controls, particularly those relating to the achievement of results set out in the UNFPA Strategic Plan, 2026-2029, the 2030 Agenda for Sustainable Development and United Nations reform initiatives, particularly UN80. It will also review potential risks and identify opportunities for improvements in organizational effectiveness and efficiency.

45. The Committee will continue to follow up, among other matters within its mandate, on the following:

- (a) oversight of supply chain management transformation, including execution of the 2026-2029 strategy, systems interoperability, audit and compliance follow-up, staff engagement, and delivery of visible improvements with transparent communication;
- (b) strengthening of organizational culture initiatives, including embedding culture principles, improving communication and change-management practices, addressing the engagement–well-being gap, and advancing gender and inclusion measures, including progress toward EDGE Lead certification;
- (c) advancement of the protection against sexual exploitation and abuse and sexual harassment agenda, focusing on simplified reporting, strengthened survivor-centred approaches, policy updates, improved monitoring and evaluation, and increased support to high-risk contexts;
- (d) monitoring of ICT governance and cybersecurity improvements, including progress toward ISO certification, responsible artificial intelligence governance, data governance consolidation, and resourcing for the Information Technology Solutions Office;
- (e) follow-up on audit recommendation implementation – particularly high-risk, legacy and Board of Auditors items – ensuring clear ownership, prioritization, cross-unit coordination and strengthened accountability;
- (f) oversight of implementing partner management and assurance, including consistent risk assessments, enhanced fraud-prevention measures, improved use of shared platforms, and successful integration of assurance functions into QuantumPlus;
- (g) review of the OAIS workplan and strategic plan, internal audit performance and monitoring of thematic and cross-cutting audit coverage, policy reform progress and preparation for the 2026 quality assessment;
- (h) monitoring of progress in ethics, including leadership accountability, stress mitigation measures, integration of ethical standards into management practices, strengthening of internal justice mechanisms, and enhanced transparency;
- (i) follow-up on the closure of outstanding Board of Auditors recommendations, particularly in units with persistent delays, and demonstration of progress on high-risk items;
- (j) oversight of Joint Inspection Unit recommendation management, and integration of Joint Inspection Unit findings into risk and reform processes;
- (k) follow-up on headquarters optimization, business-model-review related processes and other change initiatives.

46. The Committee wishes to thank former UNFPA Executive Director, Dr. Natalia Kanem, current UNFPA Executive Director, Ms. Diene Keita, Deputy Executive Director (Management), senior management, the staff of OAIS, the Ethics Office and the Independent Evaluation Office, the Board of Auditors and other UNFPA management and staff who participated actively in the Committee’s activities and cooperated with the Committee as it performed its role in supporting the Executive Director in discharging her fiduciary responsibilities to the Executive Board as per the oversight policy approved by the Executive Board.