

**2026/1**

**Financial report and audited financial statements for the year ended 31 December 2024 and Report of the Board of Auditors**

*The Executive Board,*

1. *Takes note with appreciation* of the fourteenth unqualified audit opinion issued by the Board of Auditors on the financial statements of UN-Women for the year ended 31 December 2024;
2. *Acknowledges* the steady progress made by UN-Women in implementing the audit recommendations of the Board of Auditors and supports UN-Women's continuous efforts to ensure there are no long-outstanding recommendations;
3. *Encourages* the continued efforts of UN-Women to further strengthen the governance of programme partners, second-line oversight functions, accountability and quality assurance, in line with the recommendations of the Board of Auditors;
4. *Calls* on UN-Women to ensure the timely implementation of all outstanding recommendations.

*19 February 2026*

**2026/2**

**JIU review of governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women**

*The Executive Board,*

1. *Recalls* its decision 2024/3 establishing a joint working group to consider the report of the Joint Inspection Unit (JIU) entitled "Review of the governance and oversight of the Executive Boards of the United Nations Development Programme / United Nations Population Fund / United Nations Office for Project Services, the United Nations Children's Fund and the United Nations Entity for Gender Equality and the Empowerment of Women" (JIU/REP/2023/7), with the participation of the Executive Boards of UNDP/UNFPA/UNOPS and UNICEF;
2. *Further recalls* that, in decision 2024/3, the Board requested the joint working group to provide regular updates to the participating Boards, as necessary, starting after the first regular session 2025;
3. *Welcomes* the update of the joint working group on the JIU review presented at the first regular session 2026;
4. *Recalls* its decision 2025/15 and reiterates the requests contained therein;
5. *Requests* the joint working group to continue to deliver on its mandate and to elaborate and share by the annual sessions 2026 preliminary elements of proposals for the implementation of the Joint Inspection Unit recommendations, and to submit a report, including concrete proposals and, as appropriate, elements for a

draft decision; by the executive boards, for the independent consideration of the participating executive boards at the second regular sessions in 2026.

19 February 2026

## **2026/3**

### **Organizational culture**

*The Executive Board,*

1. *Takes note* of the update provided by UN-Women on progress in strengthening organizational culture;
2. *Encourages* UN-Women to align the size and composition of the affiliate workforce with organizational priorities, while taking into account the need for flexibility, cost-effectiveness, programme continuity and staff welfare;
3. *Acknowledges* the information provided by UN-Women on the impact of its efforts to advance organizational culture, including information provided on the affiliate workforce;
4. *Recalls* its decision 2025/3, paragraph 4, and requests UN-Women to start in the First Regular Session 2027 reporting on the implementation of the comprehensive human resources management strategy within existing reporting;
5. *Recalls* its decision 2025/3, paragraph 6, and requests UN-Women to report against said results framework and targets in future updates on strengthening organizational culture within existing reporting in order to assess progress achieved;
6. *Encourages* UN-Women to monitor the impact of organizational change processes on personnel and regularly share results in future updates on progress in strengthening organizational culture within existing reporting;
7. *Requests* UN-Women to actively inform and engage in discussions with the Staff Council in ongoing and future organizational change processes;
8. *Requests* UN-Women to report more explicitly on key findings of organization-wide surveys and on remaining challenges related to strengthening organizational culture in future updates within existing reporting;
9. *Urges* UN-Women to also prioritize efficiency and ‘delivering as one’ by promoting a culture that advances cross-agency collaboration at all levels, especially at the leadership and management levels.

19 February 2026

## 2026/4 Risk management

*The Executive Board,*

1. *Takes note of* the update provided by UN-Women on risk management and principal risks, as part of the recurring agenda item on risk management established by decision 2025/4, in support of the Board's oversight and accountability responsibilities;
2. *Recalls* paragraph 5 of 2025/4 that states that accountability for ensuring effective management of risks sits with the Executive Director; and encourages their continued presence during the discussion of the risk management agenda item at the Executive Board;
3. *Requests* that UN-Women ensure identified and emerging risks related to UN80 initiatives and other organizational change processes are systematically integrated into future enterprise risk management updates, at the same time ensuring that adequate attention is given to internal risks in future change process and including, as appropriate, clear reporting on any material changes in risk assessments, mitigation measures and residual risk exposure;
4. *Reaffirms* the value of internal and external assurance functions, including audit, evaluation and inspection, in informing enterprise risk management and supporting the identification and management of risks, including those arising from organizational change processes;
5. *Invites* the United Nations Office of 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, and in a format consistent with OIOS confidentiality;
6. *Encourages* a continuous dialogue and exchange on enterprise risk management systems and procedures with other United Nations organizations to prepare the ground for harmonized enterprise risk management practices and joint risk assessments, in particular at the country level, to improve efficiency and effectiveness in the pursuit of collective results;
7. *Notes* that UN-Women has established escalation processes to senior management, and requests that management ensure that the next annual update in 2027 on Risk Management and Principal Risks provides clear, consistent, timely and transparent information on the circumstances and modalities under which higher-level or critical risks are escalated and communicated to the Executive Board;
8. *Requests* UN-Women to ensure that principal risks, including risks affecting normative, coordination and operational mandates, risk profiles and risk management practices, presented to the Board, are substantive and contextualized, and address critical uncertainties that may have negative consequences for achieving outcomes.

*19 February 2026*

**2026/5**

**Update on UN-Women's efforts to address racism and racial discrimination**

*The Executive Board,*

1. *Takes note* of the update provided on UN-Women's efforts to address racism and racial discrimination;
2. *Notes* the efforts by UN-Women to implement the entity-specific and system-wide recommendations in the Joint Inspection Unit note titled Review of measures and mechanisms for addressing racism and racial discrimination in the United Nations system organizations: managing for achieving organizational effectiveness (JIU/NOTE/2022/1/Rev.1), and requests UN-Women to continue to implement the recommendations, as appropriate, and take concrete efforts in this regard, including at country level and through enhanced cooperation through formal inter-agency coordination;
3. *Requests* UN-Women to continue to take measures to prevent all forms of racial discrimination in recruitment, retention and leadership development, including in the context of potential proposed structural reforms, and at country levels;
4. *Also requests* UN-Women in order to reinforce its efforts to combat racism and racial discrimination to strengthen the equitable distribution of opportunities in human resources management for all personnel, including in management and leadership positions, as well as when considering the impact of potential structural reforms and staff reductions undertaken within the organization including in the context of the UN80 Initiative;
5. *Further requests* UN-Women to provide comprehensive and substantive information reflecting internal institution progress, including institutional and internal measures undertaken, in its annual updates on addressing racism and racial discrimination, while continuing to report on programmatic initiatives, and to include information on geographical distribution of international staff and personnel, especially in leadership and management positions in the organization;
6. *Calls upon* UN-Women to ensure the provision of dedicated resources to address racism and racial discrimination, in line with recommendation 3 in the Joint Inspection Unit note;
7. *Acknowledges* the work undertaken by UN-Women with regard to training and capacity-building programmes, in accordance with recommendation 2 in the Joint Inspection Unit note, and encourages UN-Women to continue to promote the participation of staff in relevant training programmes offered by the United Nations System Staff College (UNSSC) on addressing racism and racial discrimination;
8. *Decides* to include an item on addressing racism and racial discrimination, for decision, on the agenda of the first regular session of 2027, and requests UN-Women to continue to submit an update under this agenda item detailing all actions taken in this regard, including the development of appropriate measurable indicators of progress and outstanding challenges, in order to facilitate focused consideration and oversight by the Executive Board.

## **2026/6**

### **Engagement with UN80 initiative**

*The Executive Board,*

1. *Takes note* of the oral update by UN-Women on the UN80 Initiative and its implementation;
2. *Emphasizes* that the documentation related to the UN80 initiative and its implementation should be shared with the Executive Board as soon as it becomes available, no later than three weeks prior to any formal or informal session, allowing sufficient time for its examination;
3. *Recalls* General Assembly resolutions 79/318 and 80/155, and stresses that the reform process should be inclusive, evidence-based and transparent;
4. *Further recalls* General Assembly resolutions 48/162 and 50/227, and reaffirms the Executive Board's responsibility in considering and recommending, within its remit, any proposed structural changes of United Nations entities under its governance;
5. *Also recalls* General Assembly resolution 72/279 and as part of the UN80 initiative requests UN-Women to accelerate progress towards the full implementation of the already agreed reforms;
6. *Recognizes* the ongoing contributions of UN-Women to the assessment of a potential UNFPA/UN-Women merger, pursuant to the terms of reference, and requests that the complete assessment and all annexes, based on a range of possible scenarios, is submitted for the consideration of the Executive Board;
7. *Emphasizes* the importance for the assessment to be evidence-based and, as appropriate, to take into account advice from independent experts in organizational restructuring, including mergers;
8. *Requests* the Secretary-General to seek and share with Members and Observers of the Executive Board a legal opinion from the Office of Legal Affairs of the Secretariat on the outcome of the merger assessment with regard to implementation modalities, governance requirements, and mandate preservation;
9. *Requests* UN-Women to meaningfully engage with the Executive Board on the assessment and to further provide to the Executive Boards, through the Steering Committee, if not included in the assessment, additional evidence, analysis, and information to support informed decision-making, including, inter alia;
  - a. information on the potential implications of a merger for mandates, including for their preservation and continuity, as conferred upon UN-Women by relevant United Nations bodies, namely the General Assembly, ECOSOC, the Security Council, and the Commission on the Status of Women;
  - b. information on the potential implications of a merger for governance structures, funding streams, normative functions, intergovernmental

- oversight arrangements, country programming arrangements, staffing and operational delivery;
  - c. alternative options to a merger for enhanced alignment, impact and efficiency;
  - d. internal legal advice;
  - e. risk assessments and risk registers;
  - f. cost-benefit analyses;
  - g. timelines for consultations;
  - h. summaries of all stakeholder consultations;
10. *Decides* to include an agenda item for decision on the UN80 initiative for each Executive Board session in 2026 and 2027 and requests that sufficient time be allocated for the discussion of UN80 reform proposals, including work packages most relevant to UN-Women;
11. *Requests* UN-Women to take the necessary steps to organize, in coordination with the Economic and Social Council, in order to reinforce appropriate and concrete linkages between the Commission on the Status of Women and the Executive Board, an informal intergovernmental briefing between members and observers of the Commission on the Status of Women and the Executive Board, including the Chairs of both bodies, to consider the implications of any UN80 structural reform proposals for UN-Women, as it relates to CSW, after the publication of the assessment and in advance of the Annual Session.

*19 February 2026*

**2026/7**

## **Revised Financial Regulations and Rules for UN-Women**

*The Executive Board,*

1. *Takes note* of the revised Financial Regulations and Rules of the United Nations Entity for Gender Equality and the Empowerment of Women, the related report of the Advisory Committee on Administrative and Budgetary Questions, as well as the related management response;
2. *Adopts* the revised UN-Women Financial Regulations.

*19 February 2026*