

girls in education, training, science and technology, including for the promotion of women's equal access to full employment and decent work". It further considered an emerging issue, "Women's access to productive resources". As part of its consideration of those themes, the Commission held one high-level round table (see p. 000) and five panel discussions.

The Commission adopted agreed conclusions on the priority theme and recommended to the Economic and Social Council the adoption of a draft resolution on the situation of and assistance to Palestinian women (see p. 000). It further brought to the attention of the Council three resolutions it had adopted on the following topics: release of women and children taken hostage, including those subsequently imprisoned, in armed conflicts [E/2014/27 (res. 58/1)]; gender equality and the empowerment of women in natural disasters [res. 58/2]; and women, the girl child and HIV and AIDS [res. 58/3].

The Commission also brought to the Council's attention a decision [dec. 58/101] by which it took note of the following documents: the report of the Executive Director of UN-Women on the normative aspects of the work of that entity [E/CN.6/2014/2]; the reports of the Secretary-General on the challenges and achievements in the implementation of the Millennium Development Goals (MDGs) for women and girls [E/CN.6/2014/3] (see p. 000), on the progress in mainstreaming a gender perspective in national policies and programmes [E/CN.6/2014/4] (see p. 000), on the situation of and assistance to Palestinian women [E/CN.6/2014/6] (see p. 000), on the release of women and children taken hostage, including those subsequently imprisoned, in armed conflicts [E/CN.6/2014/7] (see p. 000), on actions to strengthen linkages between gender equality and the empowerment of women and girls, and the elimination of preventable maternal mortality and morbidity [E/CN.6/2014/11] (see p. 000), on women, the girl child and HIV and AIDS [E/CN.6/2014/12] (see p. 000), on gender equality and the empowerment of women in natural disasters [E/CN.6/2014/13] (see p. 000) and on ways to enhance the impact of the Commission on the Status of Women [E/CN.6/2014/14]; a note by the Secretariat containing a discussion guide for the high-level round table on the challenges and achievements in the implementation of the MDGs for women and girls [E/CN.6/2014/5], and notes by the Secretary-General transmitting the report of UN-Women on the activities of the United Nations Trust Fund in Support of Actions to Eliminate Violence against Women [A/HRC/26/17-E/CN.6/2014/8] and on the proposed strategic framework for the period 2016–2017: Programme 14, Gender equality and empowerment of women [E/CN.6/2014/CRP.3].

By **decision 2014/216** of 12 June, the Economic and Social Council took note of the Commission's report on its fifty-eighth session and approved the pro-

visional agenda and documentation for its fifty-ninth (2015) session.

Communication. In a 19 December letter [E/CN.6/2015/7] to the Commission Chairperson, the Economic and Social Council President requested the Commission's substantive contributions to the themes for the 2015 session of the Council and informed the Commission of the theme for the 2016 session of the Council. The ECOSOC President also informed the Commission of the 2014 session of the Council and its adopted mandates that were relevant to the Commission.

Other reports. Documents issued during the year, to be addressed during the Commission's 2015 session, included a report of the UN-Women Executive Director [E/CN.6/2015/2]; reports of the Secretary-General on the implementation of the Beijing Declaration and Platform for Action and the outcomes of the twenty-third special session of the General Assembly [E/CN.6/2015/3] and on the situation of and assistance to Palestinian women [E/CN.6/2015/5]; and notes by the Secretariat on a discussion guide for the ministerial round tables to be held under the 2015 overall theme [E/CN.6/2015/4] and on the results of the fifty-eighth and fifty-ninth sessions of the Committee on the Elimination of Discrimination against Women [E/CN.6/2015/9].

Future organization and working methods

In accordance with Economic and Social Council resolution 2013/18 [YUN 2013, p. 1129], the Secretary-General submitted a report [E/CN.6/2014/14] reviewing the functioning of the Commission's methods of work; and made recommendations for consideration by the Commission with a view to further enhancing the impact of its work.

The Commission's methods of work provided for: the consideration of one priority theme and one review per session; discussion of emerging issues, trends and new approaches to issues affecting the situation of women or equality between women and men that required urgent attention; and participation of stakeholders, including non-governmental organizations. The working methods sought to contribute to advancing and accelerating the implementation of the Beijing Declaration and Platform for Action and the outcomes of the twenty-third special session of the General Assembly at all levels.

The multi-year thematic approach, which encompassed one priority theme and one review theme per session, had enabled the Commission to undertake a systematic follow-up to the Beijing Platform for Action and to take up themes and issues that required further consideration in the light of new developments. The approach also strengthened the Commission's capacity to undertake a careful analysis of the selected themes, with sufficient lead time to facilitate

substantive preparations. The Secretary-General recommended that the Commission continue to use a multi-year thematic approach to its work.

As regard to the priority theme, the Secretary-General recommended that the Commission hold a general discussion, with a focus on the priority theme, to consolidate its role and its strategic value as the primary global forum for the promotion of gender equality and women's empowerment; maintain and further enhance the interactive nature of the consideration of its priority theme, with the participation of high-level representatives as well as experts; and consider possible options for the outcome on its priority theme.

As regard to the format of the review theme, the Secretary-General recommended that the Commission retain the interactive nature of the review, and expand it through national voluntary presentations, the submission of written assessments of progress by Member States, the preparation of analysis and joint panel discussions of the Commission and the Executive Board of UN-Women in order to further enhance follow-up and implementation of its policy guidance. On the matter of the emerging issue theme, the Secretary-General recommended that the Commission retain an item on emerging issues, trends and new approaches to issues affecting the situation of women or equality between women and men that required urgent consideration, to be selected intersessionally by the Commission's bureau in consultation with Member States. On the participation of stakeholders and non-governmental organizations, the Secretary-General recommended that the Commission consider expanding opportunities for non-governmental organizations to contribute through allocating more time to their interventions during the general discussion, greater priority to their interventions during panel discussions and granting a limited number of regionally diverse representatives access to negotiations. On the reform of the Economic and Social Council and implications for the work of the Commission, the Secretary-General recommended that the Commission align its thematic priorities with those of the Council in order to provide effective and targeted inputs from a gender perspective.

Communications on the status of women

At a closed meeting on 19 March [E/2014/27], the Commission considered the report of the Working Group on Communications on the Status of Women [E/CN.6/2014/CRP.2] and a note by the Secretariat transmitting the list of confidential communications concerning the status of women. The Working Group considered 67 confidential communications received by UN-Women and noted that there were 33 replies from 18 Governments.

The communications most frequently concerned sexual violence against women and girls and forced prostitution; other forms of violence, including

domestic violence and female genital mutilation; abuse of power by law enforcement and military forces; serious and systematic violations of the human rights of women and girls, some of which targeted vulnerable groups such as indigenous women or women with disabilities; absence of adequate legislation to address and eliminate all forms of discrimination against women; ineffective implementation and/or enforcement of laws aimed at promoting and protecting women's human rights; and failure by States to prevent violence and discrimination against women.

While expressing appreciation for the cooperation extended by the Governments that had submitted replies to the communications received, the Working Group noted the gap between the number of communications and the number of replies received. From the replies received, the Working Group was encouraged to note that some Governments had carried out investigations into the allegations made, explained their positions or taken measures, including improving the enforcement of existing legislation; introducing programmes and services to better protect and assist women; prosecuting perpetrators of violence; making efforts to guarantee the full enjoyment of human rights by women; promoting gender equality and the advancement of women in accordance with relevant international standards.

UN-Women

The United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), established by General Assembly resolution 64/289 [YUN 2010, p. 1396], became fully operational in 2011. That resolution consolidated and transferred to the Entity the mandates and functions of four former entities—the United Nations Development Fund for Women, the Office of the Special Adviser to the Secretary-General on Gender Issues and Advancement of Women, the Division for the Advancement of Women, and the International Research and Training Institute for the Advancement of Women—engaged in the field of gender equality and the empowerment of women. In 2014, the work of UN-Women continued to be guided by the Convention on the Elimination of All Forms of Discrimination against Women [YUN 1979, p. 889], the Beijing Declaration and Platform for Action [YUN 1995, p. 1170], Security Council resolution 1325(2000) [YUN 2000, p. 1113] on women and peace and security, and the United Nations Millennium Declaration [YUN 2000, p. 49] and the Millennium Development Goals.

Executive Board

First regular session. At its first regular session of the year (New York, 20 January) [UNW/2014/1], the Executive Board adopted the report on the second

regular session of 2013 [UNW/2013/10] [YUN 2013, p. 1132]; approved the proposed provisional agenda and workplan for the annual session of 2014 (see below); and adopted the draft annual workplan for the year. It also adopted one decision [dec. 2014/1] requesting UN-Women to consolidate the report on operational activities and the one on the implementation of the strategic plan into one report to be presented at its annual session in June. The session included briefings on the contribution of UN-Women to increasing women's leadership and participation in peace and security and in humanitarian response, and on a draft humanitarian response strategy.

Annual session. At the annual session (New York, 17–19 June) [UNW/2014/5], the Executive Board adopted decisions on: the report of the Executive Director on progress made on the strategic plan 2011–2013, including operational activities in 2013 [UNW/2014/2]; the report on the evaluation function for 2013 [UNW/2014/3]; and the report on internal audit and investigation activities for 2013 [UNW/2014/4].

The session included a briefing on the joint evaluation of joint programmes—implemented by UN-Women along with other UN entities and Member States—on gender equality in the UN system, which was followed by briefings on management response to such programmes; on the evaluation function of UN-Women [UNW/2014/3] and the corporate evaluation plan 2014–2017; on the “Safe Cities” initiative in Port Moresby, Papua New Guinea; on the UN-Women internal audit and investigation activities for 2013 [UNW/2014/4], as well as the second annual report of the Audit Advisory Committee in relation to UN-Women [UNW/2014/4/Add.1]; and on the field visit of the Executive Board to Panama and El Salvador, which took place from 23 March to 1 April and was the first visit of its kind to Latin America in over 10 years.

Second regular session. At its second regular session (New York, 15–16 September) [UNW/2014/7], the Executive Board adopted decisions on the election of the Bureau of the Executive Board [UNW/2014/6] and on the structured financing dialogue, as contained in the compilation of decisions adopted by the Board in 2014 [UNW/2014/6]. The session included presentations on the meta-analysis of evaluations managed by UN-Women in 2013 and on the management response to that meta-analysis. Briefings were held on the review and appraisal of the implementation of the Beijing Declaration and Platform for Action and commemorative activities for the twentieth anniversary of the Fourth World Conference on Women; on the implementation of humanitarian work; and on the operational response at the country level.

All six decisions adopted by the Executive Board at its 2014 sessions were subsequently compiled in an October document [UNW/2014/6].

Election of new members. On 23 April, by **decision 2014/201**, the Economic and Social Council elected Germany, Turkey, Israel, Italy and Portugal to replace New Zealand, Iceland, Australia, Spain and Liechtenstein respectively, who were resigning their seats in the UN-Women Executive Board effective 1 January 2015. The Council also elected Denmark and Spain to replace Norway and Sweden, who were resigning their seats effective 1 January 2015.

Functional areas

Operational activities

UN-Women strategic plan 2011–2013. In April, the Executive Director submitted to the Executive Board the final report [UNW/2014/2] on progress made in the implementation of the 2011–2013 strategic plan [YUN 2011, p. 1096], including operational activities in 2013. The report contained information on how UN-Women had responded to the recommendations of Assembly resolution 67/226 [YUN 2012, p. 859] on the quadrennial comprehensive policy review of operational activities for development of the UN system.

Milestones in 2013 included the end of a three-year establishment phase and the realization of a new regional architecture for UN-Women in the field [YUN 2012, p. 1123]; further consolidation of the inter-agency coordination role of UN-Women; measurable improvements in organizational efficiency; and tangible impacts on the lives of women and girls in some 90 countries around the world. In 2013, UN-Women delivered approximately \$133 million in country programmes, an implementation rate of 88 per cent of budgeted activities. UN-Women also broke new ground in engaging with humanitarian organizations, from working with the Inter-Agency Standing Committee on humanitarian response to interventions on the ground. Important advances were also made in women's leadership and participation in peace and security processes. UN-Women played a key role in the work of the Security Council, as reflected, for example, in Council resolution 2122(2013) [YUN 2013, p. 1109], which reaffirmed gender equality and women's empowerment as “critical to efforts to maintain international peace and security”.

Promoting greater coherence and accountability in the work of the UN system on gender equality and the empowerment of women was central to the Entity's mandate through such efforts as leading the first reporting cycle for the United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women. UN-Women also used innovative coordination practices. For example, within the “Delivering as one” approach of the Liberia country team, UN-Women led the development of a single framework on gender. The Entity also contributed to the plan of action of the United Nations Development Group, which contained 55 measures to

be undertaken at the Headquarters level for accelerating progress towards United Nations coherence and supporting the second generation of the initiative.

On the ground, UN-Women became a global presence, supporting 24 countries in their incorporation of priorities and budgets on gender equality and women's empowerment into national planning instruments, and 19 countries in their adoption of strengthened legislation addressing violence against women and girls, with greater numbers of women at the negotiating table in peacebuilding contexts.

In 2013, UN-Women was on track in 26 of the 32 performance indicators in its strategic plan, almost on track with 2 and off track with 4. It delivered direct programmatic support in 96 countries, with a focus on ending violence against women and on economic empowerment. The Entity supported women's participation and leadership in 71 countries; promoted gender-responsive constitutional reforms and legal frameworks in 26 countries; and launched a new constitutional database, the first searchable database that looked at constitutions through a gender lens. It also supported women's economic empowerment in 67 countries; efforts to end violence against women in 85 countries; worked on women's leadership in peace, security and humanitarian response in 37 countries; and supported 65 countries in strengthening gender equality priorities in their plans and budgets.

In 2013, the Fund for Gender Equality, which directly supported women-led civil society organizations and governmental agencies working on programmes that politically and economically empowered women and girls, achieved major results in China, India and Zimbabwe. The United Nations Trust Fund in Support of Actions to Eliminate Violence against Women, in its seventeenth cycle, awarded \$8 million in 17 grants, covering 18 countries and territories.

UN-Women funds were provided by both assessed and voluntary contributions. Assessed contributions (regular budget) totalled \$15.2 million for the biennium 2012–2013, with \$8 million being allocated for 2013. In 2013, UN-Women final revenue from voluntary contributions totalled \$156.9 million in regular resources and \$118.5 million in other resources, reflecting a revenue shortfall for the year of \$124.6 million against the original target in the budget and of \$56.9 million against the reforecast.

In geographic terms, the largest share of UN-Women total programme expenditure of \$164.5 million went to country or regional offices in Africa (\$63.7 million), followed by those in Asia and the Pacific (\$45.2 million), Latin America and the Caribbean (\$24.8 million), the Arab States (\$16.1 million), and Europe and Central Asia (\$14.7 million). The UN-Women Policy and Programme Bureau received \$47.8 million and the Directorate, Bureau of

Management, Bureau of Strategic Partnerships, and Intergovernmental Support received \$51.7 million.

On 19 June, at its annual session, the Executive Board took note of the report [UNW/2014/6 (dec. 2014/2)] and welcomed the achievements made in the implementation of the first UN-Women strategic plan.

On 14 July, by **decision 2014/228**, the Economic and Social Council took note of the Secretariat note [E/2014/49] transmitting the reports of the UN-Women Executive Board on its first [UNW/2013/2] and second [UNW/2013/10] and annual session [UNW/2013/5] of 2013, as well as the decisions adopted by the Executive Board at that session [UNW/2013/11].

UN-Women strategic plan 2014–2017. On 16 September, by its decision 2014/6, the Executive Board decided to engage, on an annual basis, in a structured dialogue on financing with Member States to monitor and follow up on the level of funding, in particular of regular resources, as well as predictability, flexibility and alignment of other resources provided for the implementation of strategic plan 2014–2017 [YUN 2013, p. 1133].

Normative support

In response to resolution 64/289 [YUN 2010, p. 1396], the Executive Director of UN-Women [E/CN.6/2015/2] reported to the Commission on the Status of Women on normative aspects of the Entity's work in 2014, with particular attention to the preparations for the 20-year review and appraisal of the implementation of the Beijing Declaration and Platform for Action and related activities. UN-Women provided support to the Commission, the General Assembly, the Economic and Social Council, and the Security Council; engaged in other intergovernmental processes, such as the post-2015 development agenda and a set of sustainable development goals; the preparation for the third International Conference on Small Island Developing States; and the third United Nations Conference on Housing and Sustainable Urban Development (Habitat III); and worked with Governments and civil society to strengthen consensus on gender equality, the empowerment of women and the enjoyment of human rights by women and girls.

During 2014, UN-Women spearheaded the 20-year review and appraisal of the implementation of the Beijing Declaration and Platform for Action and the related commemorative activities. A record number of national reviews were completed and 164 national reports submitted to the respective regional commissions and to UN-Women. In many countries, UN-Women provided technical assistance to governments and supported national mechanisms for gender equality. Whenever possible, UN-Women linked the Beijing review process to post-2015 consultations. The reviews provided important insights about progress made and remaining gaps in relation to gender

equality and the empowerment of women. Further, UN-Women launched the communication campaign entitled “Empowering women, empowering humanity: Picture it!”, engaging constituencies on the 12 critical areas of concern of the Platform for Action; provided information on the Beijing Platform for Action and its 12 critical areas of concern [YUN 1995, p. 1171] through its trilingual website; and launched its year-long global Beijing review and appraisal campaign at the Apollo Theater in New York City on 26 June, bringing together 1,200 supporters.

UN-Women provided support to Member States for the fifty-eighth session of the Commission on the Status of Women (see p. 000), whose priority theme was “Challenges and achievements in the implementation of the Millennium Development Goals for women and girls”. The resulting agreed conclusions on the priority theme constituted the only intergovernmental outcome that assessed the situation of women and girls in regard to each Millennium Development Goal; identified gender equality issues that were insufficiently addressed in the Goals; provided policy recommendations to accelerate the achievement of the Goals for women and girls; and confirmed the strong relationship between development and the human rights of women and girls. The conclusions called for action in five areas: realizing women’s and girls’ full enjoyment of all human rights; strengthening the enabling environment for gender equality and the empowerment of women; maximizing investments in gender equality and the empowerment of women; strengthening the evidence-base for gender equality and the empowerment of women; and ensuring women’s participation and leadership at all levels and strengthening accountability.

In its support to the General Assembly, UN-Women prepared five mandated reports of the Secretary-General on efforts to eliminate violence against women (see p. 000); trafficking in women and girls (see p. 000); efforts for the elimination of female genital mutilation (p. 000); implementation of the Beijing Declaration and Platform for Action and outcome of the twenty-third special session of the Assembly (see p. 000); and improvement in the status of women in the UN system (see p. 000). For the Economic and Social Council, UN-Women prepared the report of the Secretary-General on mainstreaming a gender perspective into all policies and programmes in the UN system (see p. 000).

In July, the Open Working Group on Sustainable Development Goals [YUN 2012, p. 809] proposed a set of 17 sustainable development goals, including a goal to achieve gender equality and empower all women and girls, which included targets such as ending all forms of discrimination against women and girls; eliminating all forms of violence against women and girls; and ensuring universal access to sexual and reproductive health and reproductive rights.

Owing to the UN-Women engagement in the preparations for the third International Conference on Small Island Developing States (Apia, Samoa, 1–4 September), the outcome document of the Conference included a dedicated section recognizing that gender equality and the empowerment of women and the full realization of human rights for women and girls were drivers of economic growth in small island developing States.

Evaluation

Report on evaluation function, 2013. In compliance with the UN-Women evaluation policy and the 2011–2013 strategic plan, the UN-Women Evaluation Office submitted its annual report [UNW/2014/3], presenting key performance indicators put in place to strengthen the internal evaluation function in 2013, as well as the programme of work of the Office for 2014.

The evaluation policy of UN-Women [YUN 2012, p. 1122] became effective in January 2013 and the Evaluation Advisory Committee was established in December of that year. At its first meeting, held in early February 2014, the Committee provided advice on the progress made by the evaluation function in UN-Women, as well as feedback on the strategic plan for evaluation 2014–2017 and the corporate evaluation plan 2014–2017. Also in December 2013, the Evaluation Office established a global evaluation oversight system, which presented key performance indicators for the evaluation function.

The Evaluation Office developed the corporate evaluation plan 2014–2017, which was presented at the 2014 annual session of the Executive Board (see p. 000) and outlined the corporate evaluations to be managed by the Office during that period, in accordance with the strategic plan 2014–2017. Further, since field offices managed 89 per cent of UN-Women evaluations, the Evaluation Office, the Programme Division of UN-Women and the regional offices were working jointly to ensure that evaluations met internationally agreed evaluation standards. To this end, in December 2013, the Evaluation Office launched the global evaluation reports assessment and analysis system with the aim of improving the quality and use of decentralized evaluations. Additionally, the United Nations Evaluation Group, a voluntary network bringing together units responsible for evaluation in the UN system, developed a new strategy covering the period 2014–2019.

Since its launch in 2012, the number of evaluations available through the gender equality evaluation portal had continued to increase, counting, in 2013, 352 reports from 55 entities (an increase of 20 per cent from 2012). Further, at the International Conference on National Evaluation Capacities (São Paulo, Brazil, 2013), EvalPartners, a partnership advocating for environments that enabled quality and gender-responsive

evaluations, declared 2015 the International Year of Evaluation. The Year was intended to contribute to high-level debates at the international and national levels on the role of evaluation in good governance for equitable human development.

The proposed programme of work for 2014 was aligned with the evaluation policy of UN-Women and followed the strategic plan 2014–2017, in which the independent Evaluation Office was requested to develop an annual work plan, specifying the activities and results to be achieved each year in relation to four key areas: implementation of effective corporate evaluation systems; implementation of effective decentralized evaluation systems; promotion of United Nations coordination on gender-responsive evaluation; and strengthening of national evaluation capacities for gender-responsive monitoring and evaluation systems.

The budget of core resources for the Evaluation Office for 2014 was \$1,730,000, with an additional \$1,300,000 to cover the costs of the regional evaluation specialists. The Office also received cost-sharing funds from Switzerland (\$675,000), Finland (\$350,000) and the United States (\$125,000).

On 19 June [UNW/2014/6 (dec. 2014/3)] (see p. 000), the Executive Board took note of the report on the evaluation function for 2013 and of the programme of work for 2014 and requested the Entity to continue to strengthen its evaluation capacity.

Administrative and budgetary matters

Board of Auditors report

In its financial report and audited financial statements [A/69/5/Add.12] on UN-Women for the year ended 31 December 2013, the Board of Auditors reported a total revenue of \$288.5 million and total expenses of \$264.1 million, resulting in a surplus of \$24.4 million. Of the total revenue, voluntary contributions accounted for \$283.4 million and comprised: voluntary regular resources of \$156.9 million (54.4 per cent) of all contributions, which were unarmarked and funded the operational requirements; voluntary other resources of \$118.5 million (41.1 per cent), which were earmarked for specific programmes and projects; and assessed resources from the UN regular budget of \$8 million (2.8 per cent), which funded the normative and intergovernmental work of UN-Women. The increase in voluntary contributions was a result of the resource mobilization strategy established in 2012 and positive donor support. The net current assets balance was \$277.6 million, resulting from current assets of \$312.7 million and current liabilities of \$35.1 million. UN-Women thus had good short-term financial strength, with assets exceeding liabilities.

The Board regarded the implementation by UN-Women of the International Public Sector Accounting

Standards (IPSAS) in 2012 as a major achievement. Key findings of the report were related to the recognition and disclosure of revenue; the limited scope of inventory recognition; management of property, plant and equipment; long outstanding project advances; and understaffing of the procurement unit and improper delegates procurement authority.

The Board recommended that UN-Women improve coordination and information flow between the Strategic Partnership Division and the Finance Section to ensure that concluded agreements were recognized in correct periods, in line with the revenue accounting policy; review its Programme and Operations Manual to match the requirements of IPSAS 12 and improve its year-end closure instructions; review its current procurement catalogue to avoid, inter alia, misclassifications in the Atlas system; enhance its monitoring of advances to implementing partners to verify, among other things, the correct use of funds; and introduce a mechanism for ensuring that procurements below \$30,000 were reviewed by a committee or an individual with procurement expertise.

Report of Secretary-General. By a September report [A/69/353/Add.1], the Secretary-General transmitted to the General Assembly the responses of the executive heads of the funds and programmes, including UN-Women, on measures taken or to be taken to implement the recommendations of the Board of Auditors.

UN-Women agreed with all the Board's recommendations. With reference to the recommendation of improving the coordination and information flow between the Strategic Partnership Division and the Finance Section, UN-Women reconfirmed that coordination between the two was regular and consistent. There had been monthly meetings held during 2013 and a year-end meeting was held where the Strategic Partnership Division confirmed to the Finance Section that all pledges were included as regular resources prior to preparation of the financial statements. Concerning the recommendation to review its Programme and Operations Manual to match the requirements of IPSAS 12, UN-Women informed the Board that the Manual had been updated in line with the Accounting Policy Manual and IPSAS 12, Inventories.

Concerning the recommendation to review its current procurement catalogue, UN-Women developed and issued new asset verification and impairment guidelines to the business units to enhance the documentation and credibility of the physical verification process. UN-Women also completed the migration of the assets to the newly created business unit codes to ensure accountability of the assets by each business unit rather than by the regional offices. Concerning the recommendation to enhance its monitoring of advances to implementing partners, UN-Women in-

formed the Board that it had put in place mechanisms to follow up outstanding advances. Additional measures taken during 2013 included messages from senior management to offices to aggressively pursue advances older than 12 months. Those efforts resulted in a more than 50 per cent reduction in long-outstanding advances as at 30 September 2013. In response to the Board of Auditor's recommendation to ensure that procurements below \$30,000 were reviewed by a committee, UN-Women was considering initiating a quality-check mechanism for low value procurement between \$5,000 and \$30,000.

Internal audit and investigation activities

In April [UNW/2014/4], the UN-Women Audit Unit and the Investigations Section (both part of the Office of Audit and Investigations of the United Nations

Development Programme) submitted a report on the Entity's internal audit and investigation function for 2013. The results of the internal audits indicated that the internal controls, governance and risk management processes audited were generally functioning but needed improvement. No significant investigation matters were identified in 2013. The report of the Audit Advisory Committee of UN-Women and the management response thereto were contained in an addendum to the report [UNW/2014/4/Add.1].

On 19 June [UNW/2014/6 (dec. 2014/4)], the Executive Board took note of the two reports and requested UN-Women to present a separate budget line for internal audit and investigation activities in the integrated budget for the biennium 2016–2017, to be considered by the Executive Board at its second regular session of 2015.