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

Annual session 2014
23 to 27 June 2014, Geneva
Item 15 of the provisional agenda
UNFPA – Internal audit and oversight

UNITED NATIONS POPULATION FUND

Addendum

Contents

Page

Annual report of the Audit Advisory Committee ......................................................... 2

Management response to the annual report of the Audit Advisory Committee ........ 9
Annual report of the Audit Advisory Committee

United Nations Population Fund
Audit Advisory Committee
2013 annual report to the Executive Director

I. Purpose

1. Pursuant to item 14 of its terms of reference, and in accordance with paragraph 14 C of section IV, subsection F of the UNFPA oversight policy, this report to the Executive Director, UNFPA, provides a summary of the activities and advice of the Audit Advisory Committee of UNFPA during 2013.

II. Audit Advisory Committee activities in 2013

2. Members of the Audit Advisory Committee. Committee members are appointed for three years, renewable once. The appointments are staggered to provide continuity of service. Committee members possess expertise in risk management, internal control, oversight, governance, financial management and reporting, and development and programme matters. Mr. William Fowler (USA), whose term ended on 31 December 2013, chaired the Committee. The other members of the Committee in 2013 were Ms. Berlina Mxakwe (South Africa), Mr. Jose Urriza (Argentina), Mr. Verasak Liengsriiriwat (Thailand) and Mr. Peter Maertens (the Netherlands); the latter two members joined the Committee in January 2013. The Executive Director appointed Ms. Mary Ann Wyrsch (USA) to the Committee in January 2014, replacing Mr. Fowler. All Committee members are external to the organization, and are independent of UNFPA and its management. Committee members are required to declare annually the existence of any relationship that might impair their independence in appearance or in fact. Committee members reported their declarations of independence to the Executive Director in 2013. There were no conflicts of independence.

3. Meetings. The Audit Advisory Committee held four meetings in 2013: three in-person meetings (in April, June and October 2013) and one meeting by teleconference (in October 2013). Participants in the in-person meetings included, among others, the Executive Director; the two Deputy Executive Directors; programme and operational senior management; the Director, Division for Oversight Services; the Ethics Adviser; and the external auditors. The Committee also had private meetings with the Executive Director; the Director, Division for Oversight Services; the Ethics Adviser; and the external auditors. Mr. Fowler, as the Chairman of the Committee, participated in the annual session 2013 of the UNDP/UNFPA/UNOPS Executive Board. One member of the Committee participated in a joint meeting of the Audit Advisory Committees of UNDP, UNFPA and the United Nations Children’s Fund (UNICEF), held in New York in December 2013, on progress achieved regarding the revised framework of the harmonized approach to cash transfers. In addition to the formal Committee meetings, the members continued their internal consultations and deliberations, reviewed documents and provided advice to UNFPA management via telephone and e-mail.
4. **Field visits.** To augment the understanding of the Audit Advisory Committee of the UNFPA mission and its operations, individual Committee members occasionally visit regional and country offices. In 2013, one member visited the UNFPA regional office in Bangkok, Thailand, and the UNFPA country office in Vientiane, Laos.

5. **Reporting.** The minutes of each of the meetings of the Audit Advisory Committee were prepared by the secretariat of the Committee and approved by the members of the Committee. In accordance with item 13 of its terms of reference, the Committee briefed the Executive Director after each meeting, either in person or by teleconference.

6. The Audit Advisory Committee made recommendations to UNFPA management during its meetings and followed up on the implementation of those recommendations. The Committee concluded that UNFPA implemented the recommendations in a satisfactory manner.

7. **Assessment of the effectiveness of the Audit Advisory Committee.** The Committee undertook an annual self-assessment exercise to confirm the appropriateness of its terms of reference and to assess its effectiveness. The Committee completed the 2013 self-assessment exercise and will report the results thereof to the Executive Director in early 2014.

### III. **Summary of the advice of the Audit Advisory Committee to UNFPA management in 2013**

8. Issues of concern identified by the Audit Advisory Committee, along with the advice provided to the Executive Director and UNFPA senior management in 2013, are summarized below.

9. **Implementation of the International Public Sector Accounting Standards.** For the first time, UNFPA prepared its annual financial statements for the year that ended on 31 December 2012 in accordance with the International Public Sector Accounting Standards (IPSAS). During its meeting in April 2013, the Audit Advisory Committee recommended some revisions to the financial statements and the accompanying notes and disclosures to improve the clarity and quality of financial information. The Committee congratulates UNFPA management for the successful implementation of IPSAS and for obtaining an unqualified opinion from the external auditors.

10. **Organizational change in the Division for Oversight Services.** In response to Executive Board decisions 2009/18 and 2012/26, UNFPA developed a revised evaluation policy (DP/FPA/2013/5). In decision 2013/21, the Executive Board approved the revised evaluation policy. The Audit Advisory Committee was consulted by UNFPA senior management and provided advice during the formulation of the revised policy. The revised policy is aligned with the norms and standards of the United Nations Evaluation Group and with international best practices. In July 2013, UNFPA transferred the evaluation activities previously undertaken by the Division for Oversight Services to the newly established Evaluation Office, headed by a senior staff member at the director level.
11. **Policy review.** In accordance with its terms of reference, the Audit Advisory Committee reviews policies that significantly impact: (a) financial management and reporting; (b) internal audit, investigation and evaluation functions; and (c) the effectiveness of the system of internal controls and accountability at UNFPA. In 2013, the Committee reviewed several policies and practices in connection with the application of IPSAS and made recommendations. The Committee also provided advice on the revised UNFPA evaluation policy, as previously mentioned, and on the disciplinary framework.

12. The UNFPA strategic plan, 2014-2017; the UNFPA integrated budget, 2014-2017; the new business model; and the new resource allocation system. In 2013, the Executive Board approved a number of major initiatives presented by UNFPA. In implementing these initiatives, UNFPA is introducing and/or revising a number of its policies and procedures. To minimize risks and ensure the successful implementation of these initiatives, UNFPA initiated a change-management process. The Audit Advisory Committee will continue to provide, where necessary, its input and advice to UNFPA.

13. **Internal control framework.** The Audit Advisory Committee reiterates its position that, in view of the changes to UNFPA internal financial and operational policies and practices and the evolving external environment, continuous revisions and additions are required to ensure that internal control procedures: (a) remain relevant and practical; and (b) follow international standards, including those of the International Organization of Supreme Audit Institutions (INTOSAI) and the Committee of Sponsoring Organizations of the Treadway Commission (COSO), which updated its framework in 2013.

14. The Audit Advisory Committee continues to support the UNFPA initiative of strengthening its internal control framework, not only in the financial and administrative areas, but also in programme execution. The Committee advised UNFPA that this initiative should be carried out concurrently and in coordination with the enterprise risk management project.

15. **Enterprise risk management.** In 2008, the Audit Advisory Committee recommended that UNFPA management develop and implement a formal integrated enterprise risk management strategy. Since then, UNFPA has worked to implement the recommendation, and the Committee has provided its advice to UNFPA. The Committee supports the integrated enterprise risk management approach. It looks forward to reviewing the Enterprise Risk Management Plan in 2014, as requested in paragraph 16 of Executive Board decision 2013/24.

16. **National execution modality.** During each of its meetings in 2013, UNFPA briefed the Audit Advisory Committee on progress made and measures taken to strengthen the management of programmes and on the fiscal responsibility exercised by UNFPA management on funds transferred to implementing partners through the national execution modality. The Committee noted the efforts made by UNFPA in capacity development for its staff and the staff of its implementing partners. Such efforts are important to improving the national execution process.

17. **Harmonized approach to cash transfers.** The Audit Advisory Committee participated in the joint meeting of the Audit Advisory Committees of UNDP, UNFPA and UNICEF on
the revised draft framework for the harmonized approach to cash transfers. The three Committees jointly made a number of recommendations to be included in the revised framework. UNFPA informed the Audit Advisory Committee that the harmonized approach to cash transfers will be the sole framework that will be used with its implementing partners.

18. During 2014-2015, UNFPA will launch the roll-out of the revised framework on a pilot basis in nine countries. It will assess the results of the roll-out and glean lessons learned. UNFPA foresees a global roll-out in 2016, upon the successful completion of the pilot. The pilot approach will enable UNFPA to test the revised framework and to determine whether it provides adequate assurance for UNFPA funds that are entrusted to and implemented by its partners. The Audit Advisory Committee supports the UNFPA pilot approach, which it believes minimizes implementation risks. The Committee advised UNFPA that lessons learned from national execution should be built into the implementation process of the revised framework for the harmonized approach to cash transfers.

IV. Summary of Audit Advisory Committee advice related to the Division for Oversight Services and the Evaluation Office

19. In accordance with item 16 of its terms of reference, the Audit Advisory Committee regularly reviews the function of the Division for Oversight Services, including its charter, scope, plans, activities, resources, staffing and organizational structure. In 2013, the Chairman of the Committee provided input on the performance in 2012 of the Director, Division for Oversight Services.

A. Evaluation

20. As mentioned in paragraph 10, above, UNFPA developed a revised evaluation policy and began its implementation immediately after its approval by the Executive Board in June 2013. After consultations with the Executive Board in September 2013, the Executive Director appointed a Director for the Evaluation Office who assumed her duties in January 2014.

21. The Evaluation Branch in the Division for Oversight Services, and then the Evaluation Office, completed most of the work related to the implementation of the 2013 annual evaluation workplan. The work included: (a) completing the joint evaluation of a joint programme on female genital mutilation/cutting with UNICEF; (b) revising the Handbook for Conducting Country Programme Evaluations; and (c) conducting training on the revised Handbook for the Asia and the Pacific region and the Eastern European and Central Asian region. Completion of the joint evaluation of the joint programmes on gender equality in the United Nations system with the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) and six other organizations, as well as a country programme evaluation that was delayed because of local conditions, were incorporated in the 2014 Evaluation Office workplan.
22. During 2013, the Audit Advisory Committee was briefed on several independent evaluations completed in 2012 or 2013, from the perspectives of the evaluators and of those involved in the programme that was evaluated. The Committee was informed of the benefits and usefulness of the evaluations to improve programme planning, design and results through lessons learned. The evaluations examined contributed to achieving UNFPA objectives.

B. Internal audit

23. The Audit Advisory Committee recommended the approval of the 2013 internal audit plan and the rolling audit strategy, 2013-2015, of the Division for Oversight Services. The Committee noted that the internal audit plans of the Division for Oversight Services are based on an extensive audit risk assessment undertaken during the last quarter of each year. It also noted that the Division reviews and tailors its rolling audit strategy each year so that it is aligned with the needs of UNFPA. The Committee reviewed the audit risk assessment supporting the 2014 internal audit plan, which was subsequently recommended for approval in January 2014, along with the rolling audit strategy, 2015-2017. The Committee recognizes the continued efforts of the Division for Oversight Services to provide assurance and advisory services to UNFPA to support the achievement of UNFPA strategic objectives within the constraints of its available resources.

24. The Audit Advisory Committee reviewed the implementation of the internal audit workplan and found it to be on track throughout 2013. The Committee also reviewed several audit reports with auditors and auditees. The Committee witnessed a significant and continuous improvement in the quality of internal audit performance, including the issuance of reports. The Committee noted the feedback received from auditees. The latter indicated their appreciation for the work of the internal audit staff, the value and professionalism of the audit process, and the approach taken by the senior management and auditors of the Division for Oversight Services.

C. Investigations

25. The Audit Advisory Committee reviewed the activities and results of the UNFPA investigation function. In 2013, the caseload increased from 42 cases in 2012 to 81 cases in 2013. The increase may be attributed to: (a) the transfer of the responsibility for investigating harassment allegations from the Division for Human Resources to the Division for Oversight Services (see paragraph 26); and (b) enhanced reporting tools and information on the investigation function on the UNFPA website.

26. In November 2012, UNFPA transferred the investigation of harassment, sexual harassment and abuse of authority from the Division for Human Resources to the Division for Oversight Services. This allowed the uniform application of investigation procedures and practices within the organization and addressed increasing due-process requirements. In 2013, the mandate of the Division for Oversight Services was expanded to include the investigation of allegations related to vendors and implementing partners. The Division for Oversight Services is revising its charter to reflect all changes affecting its operations, including those mentioned in this paragraph.
27. A number of measures were put in place to improve the effectiveness and transparency of the investigation function. These include: (a) completion of the investigation manual and standard operating procedures; (b) the implementation of an electronic case-management system; and (c) reports on actions taken by management on investigation cases that are publicly available.

28. The Audit Advisory Committee will continue to review the work of the Investigation Branch, Division for Oversight Services, including the factors that impact its workload and resources.

D. Advisory services

29. The Audit Advisory Committee supports the representation of the Division for Oversight Services, in an advisory capacity, at meetings of management and the provision of advice by the Division relating to key UNFPA business initiatives, such as enterprise risk management, results-based management and the internal control framework. The Audit Advisory Committee also supports the role of the Division for Oversight Services in reviewing draft policies and oversight-related clauses in agreements to ensure their compliance with existing regulations and rules, as well as providing advice related to the decisions of the Executive Board.

E. Reporting

30. Report of the Director, Division for Oversight Services, to the Executive Board on internal audit and investigation activities. The Audit Advisory Committee reviewed and noted the content of the Report of the Director, Division for Oversight Services, on UNFPA internal audit and investigation activities in 2013 (DP/FPA/2014/6), which will be submitted to the Executive Board at its annual session 2014.

31. Public disclosure of internal audit reports. In accordance with Executive Board decision 2012/18, all internal audit reports issued by the Division for Oversight Activities since 1 December 2012 are publicly disclosed on the UNFPA website. This usually occurs one month after the reports have been issued internally or after a reasonable time, to allow for consultations with the government of the Member State concerned, where applicable. The public disclosure of internal audit reports enhances organizational transparency.

V. United Nations Board of Auditors

32. The Audit Advisory Committee meets regularly with the UNFPA external auditors (that is, the United Nations Board of Auditors), to share relevant information and to understand the strategies to be implemented to ensure audit coverage of UNFPA, including coordination with the work performed by the Division for Oversight Services.

33. The Audit Advisory Committee was aware that the new external auditors required a period of familiarization in 2013. The audit team showed increasing ease in its audit role within the United Nations environment and within UNFPA. However, the Committee is of the opinion that the familiarization process at the senior level of both the external auditors
and UNFPA is ongoing. The Committee has advised UNFPA management to maintain close coordination with the external auditors so that it can react quickly and effectively to the auditors’ concerns and questions.

VI. UNFPA Ethics Office

34. During its October 2013 meeting, the Audit Advisory Committee had a private meeting with the UNFPA Ethics Adviser. The Committee supports the ethics function in UNFPA, which fosters a culture of ethics, integrity and accountability. The Committee notes the importance placed on the ethics function by the Executive Director and the senior management of UNFPA.

VII. Conclusion

35. The Audit Advisory Committee acknowledges the environment in which UNFPA operates and the challenges that it faces. Member States are increasingly emphasizing fiscal responsibility and accountability over the public funds entrusted to international organizations, including those entrusted to UNFPA. Fiduciary oversight is a critical element of assurance to Member States on accountability and transparency, to ensure that the funds provided are effectively and efficiently used to achieve the objectives of the organization, and in accordance with their intended purposes.

36. UNFPA developed a number of initiatives and issued new policies and procedures in 2013; their implementation began in 2013 or will begin in 2014. These initiatives included the UNFPA strategic plan, 2014-2017; the new business model; the UNFPA integrated budget, 2014-2017; and the new resource allocation system. They seek to enhance effectiveness in programme planning, improve programme delivery and contribute to achieving results.

37. The Audit Advisory Committee recognizes that the adoption and implementation of IPSAS strengthened accountability and increased transparency in UNFPA. It has improved the current financial management system, which is now aligned with international standards.

38. There is an increasing trust in the internal audit system. The public disclosure of internal audit reports has increased organizational transparency and accountability. The investigative function is effectively managed. However, the challenges of the increased workload may require senior management support. The appointment of a Director for the Evaluation Office provides an opportunity to strengthen the evaluation function at UNFPA.

39. The Audit Advisory Committee wishes to thank the Executive Director, the Deputy Executive Directors and senior staff, the staff of the Division for Oversight Services, the staff of the Evaluation Office and other UNFPA management staff who participated actively with the Committee and cooperated with it in discharging its responsibilities.
Management response to the annual report of the Audit Advisory Committee

1. In accordance with Executive Board decision 2008/37, UNFPA management provides a response to the annual report of the Audit Advisory Committee. More information on topics in this response may be found in the management response to the Report of the Director, Division for Oversight Services, on UNFPA internal audit and investigation activities in 2013 (DP/FPA/2014/6), which will be presented to the Executive Board at its annual session 2014, and which will be available on the UNFPA Executive Board web page.

2. UNFPA acknowledges and welcomes the 2013 annual report of the Audit Advisory Committee. Throughout 2013, UNFPA benefited from regular consultations with the Committee. UNFPA would like to express its gratitude to the Chairman and members of the Committee; their commitment and guidance have been invaluable in strengthening UNFPA management practices.

Audit Advisory Committee advice related to management (paragraphs 9-18 of the annual report of the Audit Advisory Committee)

3. UNFPA appreciates the encouragement expressed to UNFPA in the annual report of the Audit Advisory Committee and acknowledges the Committee’s advisory role in recommending revisions to the financial statements to improve the clarity and quality of financial information. This has helped UNFPA to successfully implement IPSAS and to receive an unqualified audit opinion. UNFPA has improved the presentation of its IPSAS-compliant financial statements to enhance their clarity and quality. UNFPA looks forward to receiving similar advice, guidance and support from the Committee in the coming years.

4. As a follow-up to Executive Board decisions 2009/18 and 2012/26, and with the support and help of the Audit Advisory Committee, UNFPA revised its evaluation policy and established an Evaluation Office, headed by a Director. The Committee played a key advisory role in policy formulation and in ensuring alignment with the norms and standards of the United Nations Evaluation Group and international best practices.

5. UNFPA appreciates the encouragement expressed to it in the annual report of the Audit Advisory Committee on the implementation of new change processes in UNFPA, such as the UNFPA strategic plan, 2014-2017; the UNFPA integrated budget, 2014-2017; the new business model; and the new resource allocation system. UNFPA welcomes the continued guidance of the Committee on these matters.

6. UNFPA agrees with the recommendation of the Audit Advisory Committee that UNFPA should continuously revise the internal control framework to ensure that internal control procedures remain relevant and practical, following the international standards of the International Organization of Supreme Audit Institutions (INTOSAI) and the Committee of Sponsoring Organizations of the Treadway Commission (COSO). In 2013,
UNFPA continued to develop its internal control framework to include other business processes. UNFPA will further develop its integrated internal control framework to include programmatic aspects, which it will carry out jointly with the enterprise risk management project.

7. In accordance with paragraph 16 of Executive Board decision 2013/24, UNFPA is committed to accelerating the implementation of the Enterprise Risk Management Plan in 2014. UNFPA appreciates the guidance of the Audit Advisory Committee in developing a robust enterprise risk management framework.

8. UNFPA appreciates the encouragement expressed in the annual report of the Audit Advisory Committee with regard to improving the national execution process. UNFPA will continue to develop the capacity of its staff and implementing partners in managing nationally executed funds, while gradually moving towards a risk-based management of its implementing partners. This will occur within the context of the pilot and roll-out of the revised framework of the harmonized approach to cash transfers, approved in February 2014.

9. UNFPA appreciates the joint recommendations of the UNDP, UNFPA and UNICEF Audit Advisory Committees on the revised framework for the harmonized approach to cash transfers. Most of the joint recommendations are included in the final version of this framework. UNFPA is pleased with the Committee’s support of the UNFPA pilot approach to the roll-out of the harmonized approach to cash transfers. This approach minimizes implementation risks. The pilot implementation draws on lessons learned from national execution. It will inform the UNFPA global roll-out of the revised framework for the harmonized approach to cash transfers in 2016.

Audit Advisory Committee advice related to the Division of Oversight Services in 2013 (paragraphs 19-31 of the annual report of the Audit Advisory Committee)

10. UNFPA management appreciates the guidance and inputs received from the Audit Advisory Committee on the implementation of the revised UNFPA evaluation policy and the establishment of the Evaluation Office, which is headed by a Director who assumed her duties in January 2014. UNFPA notes the acknowledgement of the Committee regarding the UNFPA/UNICEF joint evaluation of the joint UNFPA/UNICEF programme on female genital mutilation/cutting and other independent evaluations completed in 2012 and 2013. UNFPA is pleased with the completion of the updated country programme evaluation handbook and the regional training organized in the Asia and the Pacific region and in the Eastern European and Central Asia region. In 2014, the Evaluation Office will organize similar training in the Latin America and the Caribbean region and the Arab States region.

11. UNFPA management shares the opinion of the Audit Advisory Committee regarding the significant and continuous improvement in 2013 in: (a) the quality of internal audit performance; and (b) the extensive audit risk assessment undertaken for the preparation of the audit plan, including the timely issuance of reports, as indicated in the report of the Audit Advisory Committee. UNFPA acknowledges the positive feedback received from auditees, who appreciate the value and professionalism in the audit process and the
approach taken by the senior management and auditors in the Division for Oversight Services. UNFPA management would like to express its appreciation for the support the Division of Oversight Services extended to the audit monitoring committee chaired by the Executive Director, which follows up on the implementation of pending internal audit recommendations.

12. UNFPA appreciates the review by the Audit Advisory Committee of the internal audit plans for 2013 and 2014 of the Division for Oversight Services, together with the rolling audit strategy.

13. UNFPA management appreciates the guidance provided by the Audit Advisory Committee in reviewing the activities and results of the Investigation Branch, Division for Oversight Services. This includes a caseload analysis, due to the addition to the mandate of the Division for Oversight Services, through the transfer of the responsibility for investigating harassment allegations from the Division for Human Resources to the Division for Oversight Services, and the handling of allegations pertaining to vendors and implementing partners. UNFPA will seek guidance from the Committee on the revisions to the charter of the Division for Oversight Services.

14. UNFPA acknowledges the important role played by the Division for Oversight Services in providing advice on key business initiatives and in reviewing various policies. UNFPA management will continue to maintain a collaborative relationship with the Division for Oversight Services. UNFPA appreciates the contribution of the Audit Advisory Committee in reviewing the 2013 activity report of the Division for Oversight Services. Executive Board decision 2012/18 called for the public disclosure of internal audit reports; the disclosure of the internal audit reports on the UNFPA website has increased organizational transparency.

Audit Advisory Committee advice related to the United Nations Board of Auditors in 2013 (paragraphs 32 and 33 of the annual report of the Audit Advisory Committee)

15. UNFPA management appreciates the interaction between the United Nations Board of Auditors and the members of the Audit Advisory Committee. UNFPA maintains close coordination with the United Nations Board of Auditors to proactively respond to its inquiries and concerns. UNFPA management would like to assure the Audit Advisory Committee that it collaborates fully with the United Nations Board of Auditors so that UNFPA will benefit from its guidance in improving organization-wide accountability and transparency.

Audit Advisory Committee advice related to the Ethics Office in 2013 (paragraph 34 of the annual report of the Audit Advisory Committee)

16. UNFPA management acknowledges and appreciates the emphasis of the Audit Advisory Committee on the importance of the ethics function and reiterates its continuing commitment to promote an organization-wide culture of ethics, integrity and accountability.
Conclusion of the Audit Advisory Committee (paragraphs 35 to 39 of the annual report of the Audit Advisory Committee)

17. UNFPA would like to reiterate its commitment to enhanced fiscal responsibility and accountability for donor funds that are entrusted to it. UNFPA is pleased to note the acknowledgement by the Audit Advisory Committee of the new initiatives developed in 2013, including the UNFPA strategic plan, 2014-2017; the new business model; the UNFPA integrated budget, 2014-2017; and the new resource allocation system, which strengthen programme planning and delivery to achieve results. In addition, the completion of the IPSAS implementation has strengthened accountability and transparency and improved the financial management system of UNFPA.

18. UNFPA is pleased to note the acknowledgment by the Audit Advisory Committee of its improved trust in the UNFPA internal audit system, organizational transparency and accountability. UNFPA is committed to further strengthening its investigative capacity through additional human resources, as required.

19. UNFPA management appreciates the advice and counsel provided by the Audit Advisory Committee in 2013. UNFPA would like to thank the outgoing Chairman of the Committee, Mr. William Fowler (United States of America) for the leadership, guidance and valuable advice he provided to UNFPA, having served as Chairman of the Committee for the last three years. UNFPA would also like to welcome Ms. Mary Ann Wyrsch (United States of America), who joined the Committee in January 2014. UNFPA looks forward to continuing to work with Ms. Berlina Mxakwe (South Africa), Mr. Jose Urriza (Argentina) and Mr. Peter Maertens (Netherlands). UNFPA would like to convey special thanks to Mr. Verasak Liengsriiwat (Thailand), who will chair the Committee in 2014. UNFPA looks forward to his leadership and direction.