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## News

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# AuditaONU Project Audits Drive Transparency and Accountability in UN Financial Reporting



## #MOMENTOAUDITAONU

By Secom / Serint

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Aceito



Efforts to improve transparency and quality in international public accounts have gained new momentum with the latest audits conducted under the AuditaONU Project. During the 2025 audit cycle, several UN agencies made significant adjustments to their financial statements.



These changes stemmed from the recommendations issued by the Brazilian audit teams and are already reflected in the final reports presented to the United Nations Board of Auditors (UNBoA) this year. The goal is to ensure greater accuracy, enhance transparency, and strengthen compliance with the International Public Sector Accounting Standards (IPSAS) and UN financial regulations.

#### Transparency Improvements at UNODC, UNFPA, and UNU

Among the key improvements, the United Nations Office on Drugs and Crime (UNODC) enhanced the disclosure of active agreements worth over US\$ 65 million with implementing partners. Additionally, the agency disclosed more than US\$ 1 million in commitments to final beneficiaries.

The United Nations Population Fund (UNFPA) also made relevant improvements to its financial reporting, including clearer classification of tax reimbursement receivables, preventing misinterpretations of accounting policies. The agency improved disclosures related to changes in asset impairment provisions, providing better clarity to users, and also enhanced the identification of assets associated

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The United Nations University (UNU) made advances in its financial note disclosures, providing more detailed information on in-kind contributions and disclosures of cash and investment balances allocated to post-employment benefit funding. Another important change was the derecognition of approximately US\$ 62 million in long-outstanding voluntary contributions that no longer met the criteria for recognition as assets.

### Key Accounting Revisions at UNICEF, IRMCT, UN Women, and UNITAR

The United Nations Children's Fund (UNICEF) has taken important steps to enhance the transparency of its 2024 financial statements. Key updates include detailed explanations of restrictions on voluntary contributions and a clearer definition of default within its financial framework. Additionally, UNICEF reclassified certain post-employment benefit liabilities related to after-service health insurance (ASHI) and repatriation costs. As part of this reclassification, US\$ 37 million was moved to current liabilities, with US\$ 22.7 million allocated to ASHI and US\$ 14.3 million to repatriation. These changes improve the clarity of financial data and enhance the quality of information available to Member States, donors, and other stakeholders.

The financial statements of the International Residual Mechanism for Criminal Tribunals (IRMCT) were revised to improve clarity and reliability. Updates included the recognition of US\$ 26 million in provisions for receivable losses and more detailed disclosures on the agency's expenditures.



UN Women introduced significant adjustments to its 2024 financial statements, improving the quality and transparency of its reporting. Most notably, the organization republished its financial statements with the retrospective reclassification of approximately US\$ 19 million in miscellaneous liabilities related to security, IT, training, and other costs, demonstrating the audit's positive impact.

The United Nations Institute for Training and Research (UNITAR) reclassified conditional income as liabilities. In line with agreements mandating the return of unspent funds, a total of US\$ 3.73 million was recognized as a liability.

### Improved Information Quality at UNJSPF

By early adopting IPSAS 49 in its 2024 financial statements, the UN Joint Staff Pension Fund (UNJSPF) introduced major improvements in its reporting. For the first time, the actuarial provision for future benefits, totalling US\$ 96.2 billion, was presented on the balance sheet. Audit-driven enhancements included disclosures of the actuarial valuation methodology, opening and closing balances, and improved explanations regarding foreign exchange assumptions. The fund also enhanced the transparency of its periodic payments and aligned explanatory notes with actual

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The audits conducted by the Department for the Auditing of United Nations Operations (SecexONU) are part of the TCU's work as a member of the UN Board of Auditors, reaffirming Brazil's commitment to strengthening governance and accountability in international organizations.

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