

**Subsidiary Body for Implementation**

**Forty-fifth session**

**Marrakech, 7–14 November 2016**

Item 17(b) of the provisional agenda

**Administrative, financial and institutional matters**

**Audit report and financial statements for 2015**

**Financial report and audited financial statements for the  
year 2015 and report of the United Nations Board of  
Auditors**

**Note by the Executive Secretary**

**Addendum**

**Comments by the secretariat**

*Summary*

The report of the United Nations Board of Auditors for the year 2015 (FCCC/SBI/2016/INF.12) includes recommendations relating to the financial audit for the UNFCCC. This addendum, which should be read in conjunction with the report, has been prepared to provide the secretariat's comments on those recommendations and to specify the initial actions taken to implement them. In the “





Recommendation 4, paragraph 32:

<i>Recommendation of the United Nations Board of Auditors for the year ended 31 December 2015</i>	<i>Comments by the secretariat</i>	<i>Status of implementation</i>
The Board recommends that the UNFCCC ensure the achievement of training targets	The secretariat welcomes the recommendation and will look at planning training events to ensure that they are better aligned with unit and team workplans	Under implementation
Recommendation 8, paragraph 52:		
The Board recommends that the UNFCCC enforce compliance with its advance purchase policy for air tickets	The secretariat agrees with the recommendation and is striving to ensure compliance with the policy	Under implementation

Recommendation 3, paragraph 27:

The Board recommends that the UNFCCC ascertain the reasons for non-adherence to the advance purchase policy [for tickets for travel] and take effective measures to improve adherence

This recommendation is to be implemented in two parts:

Implemented

(i) Measures to improve compliance with the advance purchase policy (the '16 day rule'): programme directors must endorse justification in all cases on mission objective forms (MOFs) or via e-mail in case the deadline is missed, and the MOF or e-mail must be attached to the travel request in Umoja, along with the justification being entered in the appropriate field. The travel team reviews all justifications for relevance, and follows up accordingly

(ii) A report summarizing the reasons for non-adherence to the advance purchase policy and recommending action will be submitted to the Executive Secretary on an annual basis. The first report is under preparation and will be submitted by 31 December 2016

Under implementation

Recommendation 4, paragraph 32:

The Board recommends that the UNFCCC develop a monitoring and recovery mechanism to ensure