



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:

Recommendation of the United Nations Board of Auditors for the year ended 31 December 2015

Comments by the secretariat

Status of implementation

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

