

Subsidiary Body for Implementation

Forty-ninth session

Katowice, 28 December 2018

Item 20(a) of the provisional agenda

Administrative, financial and institutional matters

Audit report and financial statements for 2017

**Financial report and audited financial statements for the
year 2017 and report of the United Nations Board of
Auditors**

Note by the secretariat

Addendum

Comments by the secretariat

Summary

The report of the United Nations Board of Auditors for the year 2017 (FCCC/SBI/2018/INF.11) includes recommendations relating to the financial audit of the UNFCCC. This addendum, which should be read in conjunction with that report, has been

tables that com

ertaking

the recommended action.



Table 1

<i>Recommendations^a</i>	<i>Comments by the secretariat</i>	<i>Status of implementation</i>
adhere to the delegated authority including the required agreement of the USG-AM and update its guideline on consultants and individual contractors in the light of	Consultations on updated policies and guidelines is ongoing and will be aligned with the revised OHRM policy. Specific exemptions, as required, will be specifically sought from USG-AM as per the delegation of authority to the secretariat.	
Recommendation 11, paragraph 109:		
The Board recommends that UNFCCC ensure that no exceptions are to be made from the mandatory registration in the roster, from proper documentation and from the mandatory competitive process for retired staff.	The secretariat has ensured that all consultants hired have documentation to indicate a competitive process is ongoing with each consultant engagement.	Implementation in progress
Recommendation 12, paragraph 117:		
The Board recommends that UNFCCC expedite the revision process of its procurement policy and		

Recommendations^a

Comments by the secretariat

Status of implementation

Administrative Services
programme.