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Convention on Biological Diversity

Subsidiary Body on Implementation
Seventh meeting
Nairobi, 4–12 August 2026
Item 14 of the provisional agenda*
Administrative and budgetary matters

Conference of the Parties to the Convention on Biological Diversity
Seventeenth meeting
Yerevan, 19–30 October 2026
Item 7 of the provisional agenda**
Administration of the Convention on Biological Diversity, budget for the trust funds and functional review of the Secretariat

Progress report on the implementation of the outstanding audit recommendations

Note by the Secretariat

1 The present note has been prepared further to paragraph 13 of decision 16/28, in which the Conference of the Parties to the Convention on Biological Diversity requested the Executive Secretary to finalize the implementation of the outstanding audit recommendations[1] and to submit a report thereon to the Subsidiary Body on Implementation and to the Conference of the Parties.

2 The accounts of the Secretariat are audited annually by the Board of Auditors of the United Nations as part of the United Nations Environment Programme (UNEP) accounts. As part of the interim audit of UNEP, the Board of Auditors conducted an on-site audit of the Secretariat between October and November 2025. The annual audit of the 2025 UNEP accounts was conducted between April and May 2026.

3 The interim audit was aimed at evaluating the management and operational performance of the Secretariat, the fulfilment of its mandates, alignment with strategic priorities, and transactions. The results of the annual audit of the 2025 UNEP accounts are expected to be published later in 2026.

4 The Secretariat had one long-outstanding audit recommendation from the Board, namely, that the Secretariat actively communicate with donors in a timely manner and expedite the process of clearing up the outstanding balances of closed grants.[2]

5 The implementation of the recommendation originally suffered delays that were primarily attributable to significant understaffing in the Finance and Budget team of the Secretariat, but the Secretariat has taken concrete steps to strengthen the team, in line with the recommendations of the functional review, and considerable progress has now been made. The Secretariat has accelerated the clearing of closed grants with residual balances and identified the pending issues for the majority of the balances on the grants. At the time of reporting, more than 61% of closed

* CBD/SBI/7/1.
** CBD/COP/17/1/Rev.1.
[1] The audit recommendations are available at www.cbd.int/information/adm-fin.
[2] A/77/5/Add.7, para. 78.

grants from the 2021–2024 period had been fully cleared, and the Secretariat expects that all residual balances on closed grants will be fully resolved by the end of the first quarter of 2027.

6 An update on the implementation of audit recommendations will be provided at the seventeenth meeting of the Conference of the Parties.

7 The Subsidiary Body is invited to take note of the progress report.