



## Convention on Biological Diversity

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### CONFERENCE OF THE PARTIES TO THE CONVENTION ON BIOLOGICAL DIVERSITY

Tenth meeting

Nagoya, Japan, 18-29 October 2010

Agenda items 2.3 and 7

### **STATUS OF 2008 AND 2009 RECOMMENDATIONS OF THE UNITED NATIONS BOARD OF AUDITORS**

#### *Note by the Executive Secretary*

1. At its ninth meeting, the Conference of the Parties invited the Executive Secretary, in paragraph 24 of its decision IX/34, to report to the Conference of the Parties at its tenth meeting on the implementation of the audit recommendations contained in the United Nations Board of Auditors report of 16 May 2008.
2. The present document has been prepared by the Executive Secretary in response to that request and includes as well as the status of the audit recommendations raised by the United Nations Board of Auditors during its audit of the Secretariat of the Convention on Biological undertaken in October 2009.

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**STATUS OF THE RECOMMENDATIONS CONTAINED IN THE UNBOA AUDIT REPORT  
OF 16 MAY 2008**

<i>Reference</i>	<i>Recommendation</i>	<i>Status</i>
Para 20.	The Board recommends that the SCBD submit a complete set of financial statements for audit in accordance with paragraph 7 of the United Nations System Accounting Standards.	Overtaken by events.
Para 23.	The Board recommends that the Executive Secretary include the Trust Fund for the Establishment of the Interim Secretariat of the Biological Diversity Convention (BVL) in his financial and programme administration reports to the Convention.	
Para 27.	The Board recommends that the Administration reclassify the BVL Trust Fund balance as a liability, unless the donor agrees to the reprogramming of the remaining fund balance.	
Para 30.	The Board recommends that the Administration reconcile its records of contribution with those of the Budget and Financial Management Service of UNON before including them in the Executive Secretary's report	Implemented
Para 34.	The Board recommends that SCBD disclose all its end-of-service liabilities on the face of the financial statements in accordance with A/RES/60/255 and A/RES/61/264.	Implemented by UNEP
Para 37.	The Board recommends that the Secretariat build on previous studies on RBB conducted by the UN organization as well as its experiences on its implementation, by putting into action more concrete measures towards the use of RBB	Not yet implemented
Para 41.	The Board recommends that SCBD prepares annual procurement plan and periodically evaluate its implementation.	Implemented

**STATUS OF THE RECOMMENDATIONS CONTAINED IN THE 2009 MANAGEMENT  
LETTER FROM THE UNITED NATIONS BOARD OF AUDITORS**

<i>Reference</i>	<i>Recommendation</i>	<i>Status</i>
Para 24.	We recommend that UNEP close the BVL Trust Funds and remove it from its financial statements	Implemented
Para 35.	We recommend that the SCBD and the UNEP update the Administrative Arrangements agreed on 30 June 1997 as soon as possible	Implemented
Para 43.	We recommend that the SCBD enhance its efforts with Parties to find alternatives to accumulation of reserves in the BGL Fund	Implemented
Para 46.	We recommend that the SCBD continues to try to follow up donors in order to reduce to an absolute minimum the accumulated reserves on Funds financed by voluntary contributions on 31 December 2008	Implemented
Para 55.	We recommend that the SCBD comply with the regulation on results-based budgeting, and in particular to ensure that all deliverables are quantified and specified, in order that the extent to which objectives have been reached may be properly assessed.	Not yet implemented
Para 60.	We recommend that the SCBD group the purchase of office stationery (for instance, monthly or quarterly orders) in order to limit the administration associated with the order and the payment, and to benefit from a wholesale price.	Implemented
Para 66.	We recommend that, when the SCBD next tenders for travel: (a) it asks 10 businesses to tender, as stipulated in the Memorandum on procurement, (b) it estimates more accurately the annual cost of the plane tickets on which the specification is based, (c) it maintains rigorous selection procedures but shortens deadlines, and (d) makes it more evident in the contract that the benefits offered by the selected business are realized after the contract starts to run.	Implemented

<i>Reference</i>	<i>Recommendation</i>	<i>Status</i>
Para 69.	We recommend that the SCBD continue to devote effort to reducing vacant posts, and to work with the UNEP to improve recruitment times.	Implemented
Para 78.	We recommend that the SCBD: (a) ensures that any officers handling cash are officially designated as soon as possible, as required under Rule 104.8, (b) works with the UNDP and the UNON to supplement the written procedure covering the payment of travel expenses in cash; (c) clarifies specifically how responsibilities are split between the SCBD and its officers when cash is carried; (d) considers making more use of electronic funds transfer in order to reduce the risks.	In progress

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