

13 September 2013

Dear Mr. Baly,

The undersigned were elected and entrusted by the Staff General Assembly with the task of auditing the accounts of the Staff Coordinating Council and reporting to the Assembly on its findings.

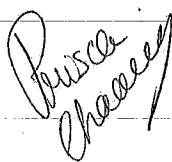
The auditors examined the Staff Coordinating Council financial records covering the mandated period from 01 January 2012 to 31 December 2012.

On the basis of the financial documentation that they received on 17 January 2013, the auditors sent a correspondence to the Staff Coordinating Council announcing that a full report would be presented only after the reception of the additional information requested by the audit team.

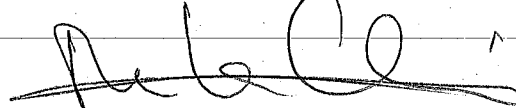
Please find attached a narrative report and the corresponding financial statements related to the accounts that the team examined.

The Auditors

Prisca Chaoui



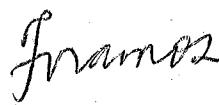
Milaso Chérel-Robson



Jia Li



Florence Ramos



Mr. Mohamed Chiraz Baly  
Executive Secretary  
UNOG Coordinating Council  
United Nations Office at Geneva  
Office C. 513



## Audit Report on UNOG Staff Coordinating Council

2012 – 2013

### A. Background and scope of the Audit

1. From 31 January to 30 August 2013, the Audit team verified the financial records of the XXXI United Nations Staff Coordinating Council of the United Nations Office in Geneva. The auditors were mandated to audit and report on the accounts produced by the Coordinating Council for the period starting from January 2012 till December 2012.

2. The Scope of the Audit and the role of the Audit are defined in paragraphs 2 and 3 of Article 4 of Chapter IV of the Regulations on Representation of the Staff of the United Nations at Geneva which stipulate the following:

*2- The Auditors shall organize their work independently and shall adopt their rules of procedure in accordance with the relevant provisions of these Regulations.*

*3- The Auditors shall audit the accounts in accordance with the Provisions of the Financial Regulations annexed to the Regulations and shall prepare an auditors' report. The auditors' report shall be signed by all the auditors in office.*

Moreover, paragraph 3 of Article 13 of Annex II of the same Regulations stipulates the following:




*3- The auditors' report may include any suggestion for improving the management of the Council's finances.*

In accordance with the above mentioned articles, the Auditors' responsibility was to audit and express an opinion on the financial statements. In doing so, the Audit consisted in obtaining evidence about the amount and disclosures in the financial statements sufficient to give reasonable reassurance that they were free from material misstatement, either caused by fraud or error.

3. The accounts were handed over to the Audit team with no narrative accompanying the financial statements.

After an introductory meeting with the Executive Secretary and members of the finance commission, the audit team examined the records for the period starting from January 2012 till December 2012. Additional evidence and clarifications were requested and provided as questions were submitted. The auditors also made referred to the 2011 financial statements, the prior audit report and verified the status of implementation of prior recommendations.

4. As a departure from past practices, the team also requested a formal response from the Staff Coordinating Council with regards to the status of recommendation 2011/ 7 which was restated in the 2012 report as follow:

P.L.   

*"The audit team recommends that commencing with fiscal year 2012, the Coordinating Council should seek professional accounting and auditing services outside of the United Nations system. First, an external accountant should review and reconcile the Council's financial records on a monthly basis and second, the annual audits of the financial records of the SCC should be organized, reviewed and prepared by an external audit consulting firm or a professional individual consultant/auditor. The selection of auditors should be done in accordance with UN standards".*

A copy of the correspondence on this issue is attached in **Annex 1**.

#### **B. Audited accounts**

5. The Coordinating Council's financial resources are maintained through:

- i. UBS bank account **(279-CA105907.0) (Annex 2):**

This account is used for all transactions approved by the Coordinating Council and its Executive Bureau and for investment related activities namely equity and bonds (For the distribution of assets, please refer to **Annex 3**).

- ii. One account with Post Finance (Swiss Post) **(17-297976-4)** used exclusively to receive income from classified ads and donations. No disbursement was made from this account, except for banking charges (for more details, please refer to **Annex 4**).

#### **C. Findings**

In our opinion, the accounts and records related to the period starting from January 2012 till December 2012 were complete and in good order.

For all operating accounts, there was a total opening cash balance of CHF 838'172.7, with revenues of CHF 481'184.22 and expenditures of CHF 213'669.81. By 31 December 2012, there was a closing cash balance of CHF 1'105'562.60. Investment activities had net value of CHF 220'957.00 in equity and CHF 466'469.00 in bonds and the value of total assets was of CHF 1'793'113.11.

##### **On the main UBS bank account**

The bookkeeping was done according to good standards. However, a number of oversights were noted and subsequently clarified with the Finance commission.

The staff association's investments are managed by the Finance commission. There is no record of seeking any professional investment advisory services.

It is important to note that since 2006, the equity-value has dropped by 55.73%. No action was taken despite Recommendation 2012/1 which, as in other years, recommends the following:

P.C. *RR* *RR* *for*

*"The auditors remain of the opinion that the Council should seek expert advice on options and assess the consequences of their choices prior to determine the path to be followed to preserve the capital and make it fructify".*

#### ***On the Post finance account***

The auditors noted that there was no sufficient information on the funds deposited in this account (e.g.: names, purpose of payments, etc)

#### ***On the inventory list ( Annex 5)***

The audit team has no comment.

### **D. Recommendations**

#### ***Status of past recommendations (for more details, please refer to Annex 6)***

Over the past few years, various audit teams have made recommendations based on their examinations of the SCC accounts. The Audit team understands that the SCC is under no obligation to implement such recommends and notes that less than half of the recommendations made in the last Audit report were implemented (for more details, please refer to **Annex 6**). Though the Audit team reports on the SCC's move to implement the recommendation on the necessary disbursement of accumulated funds collected to assist victims of humanitarian emergencies, there still seems to be a number of remaining balances transferred to the main UBS account. This signals the SCC's lack of capacity to react with the urgency required for humanitarian activities.

It is also particularly noteworthy that no action was taken this past year on the recommendation related to greater compliance of the SCC's accounting activities with existing best standards. As in past years, the audit team strongly underlines the importance of this recommendation. Indeed, practice has shown that members of the Audit team come from a variety of disciplinary backgrounds and often have conflicting diaries. These constraints have repeatedly resulted in the late submission of the Audit report. The dialogue that this year's team has initiated with the Finance commission on this issue (see correspondence in **Annex 1**) is set to result in key reforms being implemented by the SCC.

And finally, the Audit team notes that SCC has not submitted an official account of the status of past recommendations. In addition to being a key piece for the file to be used by new members of the Audit team, a short monitoring report on the status of audit recommendations would constitute a validation of the seriousness and of the independence of the Audit exercise.

#### ***Recommendations based on the Audit of the 2012-2013 accounts***

- a) Recommendation 2013/1. A consolidated bank account statement should be prepared for each financial year.

P.C. JR JCR Fr

- b) Recommendation 2013/4. To minimize the likelihood of any more oversights, the functions of Treasurer and bookkeeper must be held by two different members of the Finance Commission.
- c) Recommendation 2013/5. For monitoring purposes and for again greater transparency, the specifics of the transactions made on the Post Finance account should be made available.
- d) The elected audit team should be assisted by an external accountant. The resulting Audit report has to be certified to be compliant with clearly identified accounting standards.
- e) Recommendation 2013/7: The SCC should design clear guidelines for its investment policy with core criteria for investment choices and specific mechanisms for monitoring of the value of its investments. This would require specialized expertise that might not be available within the SCC.
- f) Recommendation 2013/2. To further improve governance issues, any proposals for changes in the management of the solidarity funds should be undertaken in line with the spirit of Recommendation 2012/2.
- g) Recommendation 2013/3. As part of the move for greater transparency initiated by SCC, the audit reports should systematically be communicated through broadcast to staff.
- h) Recommendation 2013/6. In order to establish formal lines of communication between the SCC and the Audit team, as of next year, a note on the status of implementation should accompany the documentation given to Auditors at the beginning of their exercise.

P.C.

## Annex 1

### Copy of the correspondence between the Audit team and the SCC

Geneva, 19 January 2013

Dear Mr. Baly,

The 2012 Staff General Assembly elected and entrusted the undersigned with the task of auditing the accounts of the Staff Coordinating Council (SCC) and report to the Assembly on its findings.

The auditing team received the accounts on 17 January 2013, seven working days before the General Assembly planned to be held on 28 January 2013. Before proceeding any further, the team held discussions with the Financial Commission regarding the status of the recommendations that were made in the 2011/2012 audit report.

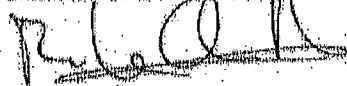
In particular, the team requested a formal response regarding recommendation 2011/7 on the need for greater professionalisation of the SCC's finance-related activities. To recall, the net total of all of the SCC's accounts were of CHF 1,493,777 on 31 December 2011.

The 2011/2012 Audit report further states that: *"The audit team recommends that commencing with the fiscal year 2012, the Coordination Council should seek professional accounting and auditing services outside of the United Nations system. First, an external accountant should review and reconcile the Council's financial records on a monthly basis and second, the annual audits of the financial records of the SCC should be organized, reviewed and prepared by an external audit consulting firm or a professional individual consultant/auditor. The selection of auditors should be done in accordance with UN standards."* (In 11 General Observations).

Considering the above, and given that some members of the auditing team are due to be away on duty travel during the week preceding the Staff General Assembly, the audit team will resume its work on 01 February 2013.

The Auditors

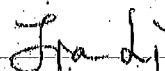
Milason Chérel-Robson



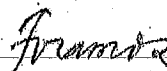
Prisca Chaoui



Jia Li



Florence Ramos



Mr. Mohamed Chiraz Baly  
Executive Secretary, UNOG Coordinating Council  
United Nations Office at Geneva, Office C. 513

P.C. J. Li MCR J. R.

**Annex 1**  
**Copy of the correspondence between the Audit team and the SCC**

Geneva, 21-2-2013

Dear members of the Staff Coordinating Council,

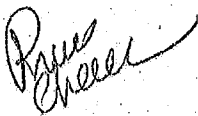
The 2012 Audit team would like to underline the importance of recommendation 2011/7 on the need for greater professionalization of the SCC's accounts.

To recall, the 2011 Audit Report states that: *"The audit team recommends that commencing with the fiscal year 2012, the Coordination Council should seek professional accounting and auditing services outside of the United Nations system. First, an external accountant should review and reconcile the Council's financial records on a monthly basis and second, the annual audits of the financial records of the SCC should be organized, reviewed and prepared by an external audit consulting firm or a professional individual consultant/auditor. The selection of auditors should be done in accordance with Un standards"* (in 11. General Observations).

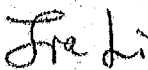
As a follow-up to earlier discussions with the Finance Commission, the Audit Team hereby requests the Coordination Council to approve the allocation of the necessary resources to hire an external accountant. This is a pilot activity for the auditing of the 2012 accounts and is therefore expected to be time bound. Terms of reference will be drawn so as to accurately convey the main purpose of the exercise, namely the identification of ways to ensure or improve the compliance of the SCC's financial practices with current best practices. The external accountant will also assist with the auditing of the 2012 accounts and other tasks as identified.

The Audit team stands ready to provide further explanations as necessary.

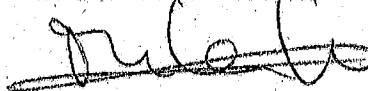
Prisca Chaoui



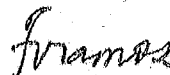
Jia Li



Milaso Chérel-Robson



Florence Ramos



Annex 1: letter dated 19 of January 2013

P.C. JL MCR FR



Annex 1

Copy of the correspondence between the Audit team and the SCC



31th UNOG Staff Coordinating Council

31ème Conseil de coordination du personnel de l'ONUG

28 March 2013

Dear 2012 Audit Team

I refer to your notes dated 19 January and 21 February 2013, which unfortunately I delayed in answering due to the election of the new members of the staff council at the end of February.

I acknowledge your recommendation that the Staff Coordinating Council should seek professional accounting and auditing services outside of the United Nations System. However, Annex II of the Regulations on Representation of the Staff of United Nations at Geneva regarding the Finance Commission and Financial Recommendations, does not allow that the Staff Council books be opened to outside Audit.

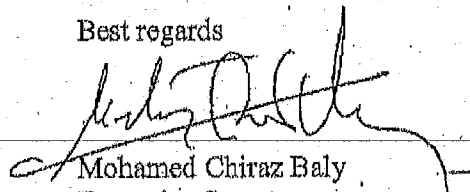
Article 13 of Annex II: Audits states:

1. The Finance Commission and the Council shall be required to furnish any additional information requested by the auditors. (See Email R. Ramasamy dated 3 March 2013 in response to request from J. Li of 20 February 2013).
2. The auditors shall draw up their report and shall send it to the Council not less than 10 days before the date set for the Ordinary Assembly of the staff, with a copy to the Finance Commission.
3. The auditors' report may include any suggestion for improving the management of the Council's finances.

~~In reference to Article 13 point 3 above, and in a gesture of transparency and goodwill the Executive Bureau decided unanimously to explore the possibility of contracting an outside accounting firm to recommend best practices and best adoption of the conversion to International Public Sector Accounting Standards (IPSAS) in line with the current changes underway in the UN as a whole.~~

We look forward to receiving the 2012/2013 auditor's report and reassure you that all the suggestions and recommendations contained within, will be carefully studied and discussed.

Best regards

  
Mohamed Chiraz Baly  
Executive Secretary  
Staff Coordinating Council

P.C. J. RSR for

# **Financial Statements as of 31 December 2012**

# Vue d'ensemble du patrimoine

## Annex 2

UBS bank account 279-CA105907.0

Conseil de Coordination du Personnel Unog  
No. de portefeuille 279-CA105907-01  
Relevé de fortune au 31 décembre 2012  
UBS SA, établi le 1<sup>er</sup> janvier 2013

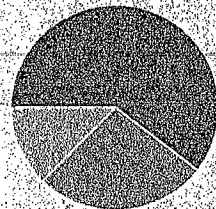
### Par catégorie de placement

Catégorie de placement	Val. de marché	Intérêts courus	Total	% FM
<b>Liquidités</b>	<b>1 052 603</b>	<b>0</b>	<b>1 052 603</b>	<b>60.49</b>
Comptes	1 052 603	0	1 052 603	60.49
<b>Obligations</b>	<b>466 469</b>	<b>0</b>	<b>466 469</b>	<b>26.81</b>
Placements obligataires	466 469	0	466 469	26.81
<b>Actions</b>	<b>220 957</b>	<b>0</b>	<b>220 957</b>	<b>12.70</b>
Placements en actions	220 957	0	220 957	12.70
<b>Total fortune nette</b>	<b>1 740 029</b>	<b>0</b>	<b>1 740 029</b>	<b>100.00</b>

Source: SCC

### Evaluation en CHF

### Fortune nette par structure de placement



☒ Liquidités  
☒ Obligations  
☒ Actions

1 052 603 60.49 %  
 466 469 26.81 %  
 220 957 12.70 %



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Relevé de fortune  
Evaluations

# Positions détaillées

## Annex 2

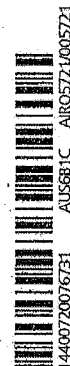
UBS bank account 279-CA105907.0

Conseil de Coordination du Personnel Unog  
No. de portefeuille 279-CA105907-01  
Relevé de fortune au 31 décembre 2012  
UBS SA, établi le 1<sup>er</sup> janvier 2013

### Par catégorie de placement

Par catégorie de placement		Evaluation en CHF		
Nombre/Montant	Description	Solde initial au	Cours des devises	% FN
<b>Liquidités - Comptes</b>				
CHF 1 052 562.60	Compte courant personnel UBS CH30 0027 9279 CA10 59070	CHF 795 994.54 30.12.2011	1 052 563	60.49
CHF 40.40	Compte d'épargne UBS Intérêt créditeur: 0.20% CH37 0027 9279 HU16 56811	CHF 26 408.00 30.12.2011	0	0.00
CHF 0.00	RELIEF FUND Compte courant personnel UBS CH53 0027 9279 HU16 56814	CHF 0.00 30.12.2011	0	0.00
CHF 0.00	ASSISTANCE JURIDIQUE Compte courant personnel UBS CH26 0027 9279 HU16 56815	CHF 0.00 30.12.2011	0	0.00
CHF 0.00	ACTIVITES ENFANTS Compte courant personnel UBS CH96 0027 9279 HU16 56816	CHF 0.00 13.09.2012	0	0.00
CHF 0.00	CRECHE Compte courant personnel UBS CH69 0027 9279 HU16 56817	CHF 0.00 13.09.2012	0	0.00
CHF 0.00	STAFF GALA		0	0.00
<b>Total Comptes</b>			1 052 603	60.49
<b>Total des intérêts courus Comptes</b>			0	0.00

Source: SCC



Relevé de fortune  
Positions détaillées

*[Handwritten signature]*

# Positions détaillées

## Annex 2

UBS bank account 279-CA105907.0

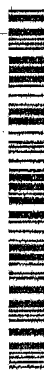
Conseil de Coordination du Personnel Unog

No. de portefeuille 279-CA105907-01

Relève de fortune au 31 décembre 2012

UBS SA, établi le 1<sup>er</sup> janvier 2013

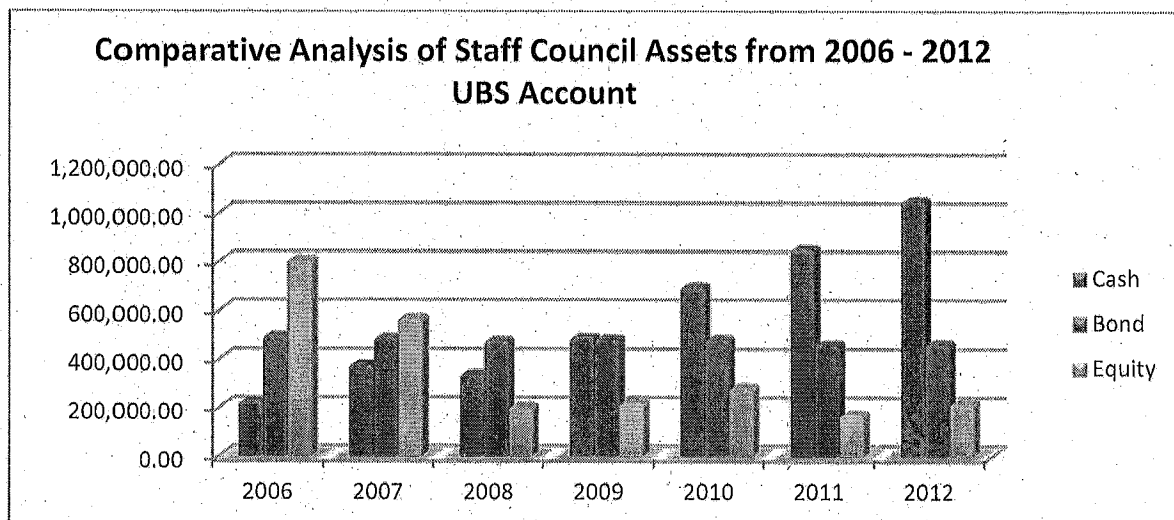
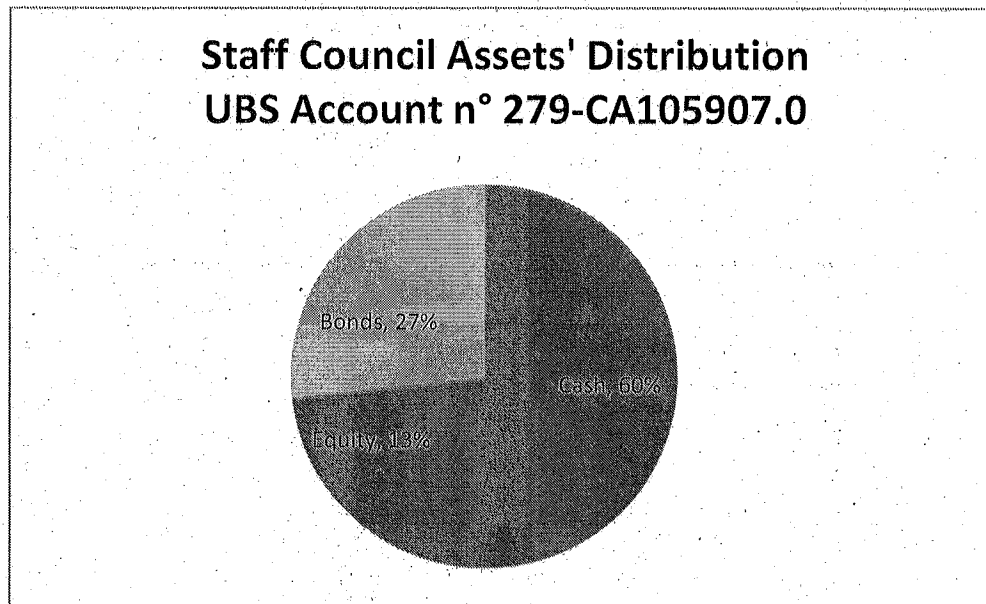
Par catégorie de placement		Cours du marché Réussite sur le marché			Evaluation en CHF	
Nombre/Montant	Description	Secteur Notation Durée Rendement	Prix d'achat Cours des devises Coûts d'acquisition Dernière date d'achat	Variation Succès opérat. devis Variation	Valeur de marché Intérêts courus	% FN
<b>Obligations - Placements obligataires</b>						
<b>Franc suisse internationale</b>						
4 869.201	Act P-acc- UBS (Lux) Key Selection Sicav - Active Defense 5 (CHF) cap. Valeur 814603 - ISIN LU0421758110		CHF 91.183	5.06% 5.06%	466 469	26.81
<b>Sous-total Franc suisse internationale</b>						
					466 469	26.81
					0	0.00
<b>Total Placements obligataires</b>						
<b>Total des intérêts courus Placements obligataires</b>						
					466 469	26.81
					0	0.00
<b>Actions - Placements en actions</b>						
<b>Suisse</b>						
15 484	Act nom. UBS SA Zurich and Bâle CHF 0.10 Distribution: 10.05.2012 Montant des distributions: CHF 0.1 Valeur 2489948 - ISIN CH0024899483 Enregistré au Nominee SEGA	Finance	CHF 32.231	-55.73% -55.73%	220 957	12.70
<b>Sous-total Suisse</b>						
					220 957	12.70
					0	0.00
<b>Total Placements en actions</b>						
<b>Total des intérêts courus Placements en actions</b>						
					220 957	12.70
					0	0.00
<b>Total valeur de marché</b>						
					1 740 029	100.00
<b>Total intérêts courus</b>						
					0	0.00
<b>Total fortune nette</b>						
					1 740 029	100.00
<b>Source: SCC</b>						



0000010530767311

Relevé de fortune  
Positions détaillées

**Annex 3**  
**Distribution of assets**



Source : Audit team

P.C. R RCP Jm

Annex 4  
Post Finance Account

Post Office ACCOUNT NUMBER 17-297976-4

Figures are in Swiss Francs

Srl No	DATE	DESCRIPTION	Debits		Credits		BALANCE	Beneficiary/details:
			Payments		Receipts			
1	31.12.11	Opening Balance					41,957.16	Ref Previous Audit Report
2	31.01.12	For January 2012		37.50			41,919.66	Postal Bank Charges
3		Receipts received				215.10	42,134.76	Against Display Notice Chgs
4	29.02.12	For Feb 2012		45.00			42,089.76	Postal Bank Charges
5	29.02.12	Receipts received				230.00	42,319.76	Against Display Notice Chgs
6	31.03.12	Receipts received				360.00	42,679.76	Against Display Notice Chgs
7	31.03.12	For March 2012		55.50			42,624.26	Postal Bank Charges
8	30.04.12	For April 2012		46.50			42,577.76	Postal Bank Charges
9	30.04.12	Receipts received				240.00	42,817.76	Against Display Notice Chgs
10	31.05.12	For May 2012		48.00			42,769.76	Postal Bank Charges
11	31.05.12	Receipts received				285.00	43,054.76	Against Display Notice Chgs
12	30.06.12	For June 2012		88.50			42,966.26	Postal Bank Charges
13	30.06.12	Receipts received				455.00	43,421.26	Against Display Notice Chgs
14	31.07.12	For July 2012		49.50			43,371.76	Postal Bank Charges
15	31.07.12	Receipts received				320.00	43,691.76	Against Display Notice Chgs
16	31.08.12	For Aug 2012		51.00			43,640.76	Postal Bank Charges
17	31.08.12	Receipts received				265.00	43,905.76	Against Display Notice Chgs
18	30.09.12	Receipts received				295.00	44,200.76	Against Display Notice Chgs
19	30.09.12	For Sep 2012		45.00			44,155.76	Postal Bank Charges
20	31.10.12	Receipts received				305.00	44,460.76	Against Display Notice Chgs
21	31.10.12	For Oct 2012		52.50			44,408.26	Postal Bank Charges
22	30.11.12	Receipts received				3,735.00	48,143.26	Against Display Notice Chgs
23	30.11.12	For Nov 2012		225.90			47,917.36	Postal Bank Charges
24	31.12.12	Receipts received				1,260.00	49,177.36	Against Display Notice Chgs
25	31.12.12	For Nov 2012		90.85			49,086.51	Postal Bank Charges
26	31.12.12	Refund from Solidarity				4,000.00	53,086.51	Ref Previous Audit Report
27		Grant given earlier						
28	31.12.12	Interest Paid				38.00	53,124.51	Closing Balance

Source: SCC

*John D. D.*

*P.C. R. D.D.*

*N. Karaman*

## Annex 5 Inventory List



30th UNOG Staff Coordinating Council  
30ème Conseil de coordination du personnel de l'ONUG

### Inventory of the Staff Coordinating Council Assets

As per 31.12.2012

1. 2 Laptops Dell Latitude E 4310 with refs:
  - UNG 115 847
  - UNG 115 848
2. 2 Laptop bags
3. 1 Badge printer:
  - Zebra Printer P 430 i
  - Fact. Number P 430 i-0000c-100 no UMG
  - SN 38 58 419 EN: 00: 07: 4D: 3A: DF: F3
4. 153 Badge cards (Premier PVC 30 mil.)
5. 8 Ribbons for badge printer:
  - Ribbons "True Colors" Iserv (1 ribbon for approximately 300 badges)
6. 22 Virgin CDs
7. 59 Gold medals
8. 80 Silver medals
9. 56 Certificates of distinction: 30+ years
10. 96 Certificates of distinction: 25+ years
11. 34 Gift certificates from Balxert (CHF 10 each)
12. 2 CDs: Sonia Grimm, *Un petit lapin*
13. 21 Bottles of red wine, Divinium
14. 6 Bottles of white wine, Chasselas
15. 5 Bottles of vodka, Smirnoff
16. 1 Bottle of Gin, Bombay Sapphire
17. 1 murano glass vase

Prepared by:

Froylan Silveira  
Office Assistant  
Staff Coordinating Council  
fsilveira@unog.ch  
+41 22 917 3614

Source: SCC

P.C. H RCR for



**Annex 6**  
**Status of implementation of past recommendations**

Recommendations	Status
<u>General observation in 2011-2012 Audit report</u>  <u>Recommendation 2009/6</u> The status of this recommendation is not clear considering that the Council has not provided the audit team with the official documentation regarding its intention to establish a Crèche.	Two expenses related to this activity this financial year.
<u>General observation in 2011-2012 Audit report</u>  The audit team recommends that commencing with the fiscal year 2012, the Coordinating Council should seek professional accounting and auditing services outside of the United Nations system. First, an external accountant should review and reconcile the Council's financial records on a monthly basis and second, the annual audits of the financial records of the SCC should be organized, reviewed and prepared by an external audit consulting firm or a professional individual consultant/auditor. The selection of auditors should be done in accordance with UN standards.	No action
Idem in Recommendation 2011/7	
<u>Recommendation 2012/1</u> The auditors remain of the opinion that the Council should seek expert advice on options and assess the consequences of their choices prior to determining the path to be followed to preserve the capital and make it fructify.	No action
Idem in Recommendation 2009/6	
<u>Recommendation 2012/2</u> The audit team recommends that any access to solidarity funds, including medical, judicial, etc. assistance should	Not clear

Source: Audit team

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be governed by a set of rules and procedures inspired by existing UN standards for charitable activities. The audit team further recommends that a committee consisting of persons other than existing SCC members, and coordinated by the person nominated by the SCC, be established with the main purpose of selecting beneficiaries based on the set of rules and procedures.	
<u>Recommendation 2012/3</u> The audit team recommends the avoidance of any future cash payments (e.g. cash payments made for the UN Staff Personnel party) for events organized for UN personnel. The audit team further recommends the drafting of a code of conduct to be submitted to any potential outside contractor or alternatively, the Council should make use of existing UN rules and regulations regarding procurement.	Done
<u>Recommendation 2012/4</u> The audit team strongly recommends that funds collected during humanitarian crises be allocated within a period of six months after the last day of collection. If this is not done, the funds should be donated to a UN humanitarian agency working in the area where the crisis occurred. We further recommend that the ad hoc accounts created for the Philippines, Haiti and Pakistan should be closed and minimal unspent balances should be transferred to the generic relief fund.	<p>Done</p> <p>Four Ad Hoc accounts created for the following humanitarian disasters:</p> <p>one account used for the Philippines emergency (279-HU165681.0) closed in September 2012, balance has been transferred to UBS main account.</p> <p>one savings account used for ad-hoc humanitarian relief activities (279-HU165681.1), closed in September 2012, balance has been transferred to UBS main account.</p> <p>one for the Haiti earthquake (279-HU165681.2), transferred to a NGO to finance their project and closed right after.</p> <p>one for the Pakistan emergency (279-HU165681.3), closed in September 2012, balance has been transferred to UBS main account.</p> <p>two accounts created to support the Council's activities, which have not been activated:</p>

Source: Audit team

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	one for legal support, was closed one for children's activities, was closed.	
<u>Recommendation 2012/5</u> The audit team recommends that disbursements made towards a humanitarian crisis should be made from the same account into which the funds were deposited. In this regard, the equivalent amount disbursed for Japan should be transferred back into the main bank account.	Done	
<u>Recommendation 2012/6</u> The audit team recommends that invoices received on a monthly basis from the Financial Resources Management Service at UNOG, are to be paid immediately after the receipt of the statement of account.	Beyond the realm of influence of SCC.	

Source: Audit team

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