Item **28** of the provisional agenda

NEW AUDITS BY THE EXTERNAL AUDITOR

AUDIT REPORT ON THE GOVERNANCE OF UNESCO AND DEPENDENT FUNDS, PROGRAMMES AND ENTITIES

SUMMARY

In compliance with Article 12.6 of the Financial Regulations and pursuant to 37 C/Resolution 96, the External Auditor submits his audit report on the governance of UNESCO and dependent funds, programmes and entities. The short form of this report is contained in document 197 EX/28.

	EXTERNAL AUDIT OF THE UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION	

AUDIT REPORT

GOVERNANCE OF UNESCO AND DEPENDENT FUNDS, PROGRAMMES AND ENTITIES

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LIST OF RECOMMENDATIONS

Recommendation No. 1. The External Auditor recommends that the Secretariat provide the Executive Board at its spring 2016 session with an official organizational chart of the "UNESCO universe" and the different governing bodies.

Recommendation No. 2. The External Auditor recommends that: (i) a report on the means required to evaluate and manage the full external governance costs of each entity be prepared and submitted to the Executive Board for discussion at its spring 2016 session, and that (ii) the Executive Board initiate the comprehensive implementation of this report between now and the spring 2017 session, with a view to producing a comprehensive and constructive report on external governance costs for the General Conference at its 39th session.

Recommendation No. 3. The External Auditor recommends that the General Conference: (i) delegate the steering and management of the following ten actions to the Bureau of the Executive Board; (ii) to that end, provide the Board with the appropriate means to ensure, after obtaining the opinion of each of the governing bodies, consulted as needed and in the most efficient way, the adoption, at the 39th session of the General Conference, of a guide to best practices applicable to the whole of UNESCO and its dependent funds, programmes and entities:

- accelerate the shortening of sessions;

- group meetings together;

- make annual meetings biennial, and biennial meetings quadrennial;

- make more use of teleconferences;

- convene essential meetings only and finance them through the regular budget;

- reduce the number of meeting participants;

- shorten agendas by prioritizing and delegating minor decisions;

- increase the delegation of authority to the bureaux;

- simplify and improve the dissemination of results;

- encourage best practices.

Recommendation No. 4. The External Auditor recommends that:

(i)   the Secretariat place at the Executive Board's disposal the budget (possibly funded by the resources of the appropriate Special Accounts), experts and services required to establish a draft "guide to best practices in governance" and a concrete implementation plan to be considered by the Executive Board at its autumn 2016 session and for adoption by the General Conference at its 39th session;

(ii)   the experts to be placed at the Board's disposal should not have had any ties whatsoever to UNESCO over the previous three years, and should ensure balanced representation of the management cultures of the Member States of the General Conference;

(iii)   at its autumn 2016 session, the Executive Board have before it a report drawn up by its experts and validated by its Bureau, containing a significant acceleration plan for the

implementation of each action listed in the guide, together with indicators of inputs, outputs and expected outcomes that are measurable and relevant regarding the situation as at 31 December 2015;

(iv)   the reports preparatory to the adoption of the budget contained in document 39 C/5 clearly identify in detail the effects related to the implementation of the guide to best practices, such as decreased expenditure relating to governing bodies, redeployment of the projected savings with a view to the implementation of the plan, dissemination of the guide, and training for delegation and Organization staff members.

Recommendation No. 5. On a provisional trial basis, the External Auditor recommends that the General Conference:

(i)   decide to elect, from 2016, the same States Parties to the governing bodies of the heritage-related conventions and that the governing bodies thus constituted shall hold their respective sessions in a single joint session, under appropriate legal arrangements;

(ii)   entrust the Executive Board with organizing the implementation of this arrangement by its autumn 2016 session and provide it with appropriate resources;

(iii)   request the Secretariat consequently to merge the secretariats of these conventions by 1 September 2016.

Recommendation No. 6. The External Auditor recommends:

(i)   experimenting with a two-yearly meeting of chairs and directors of Category 1 institutes in the Education Sector and with structured coordination between the two sessions;

(ii)   examining, on the basis of this trial, the requirements for combining the institutes within a single *corporate* unit of which the current institutes would form operational divisions, with a single supreme governing body;

(iii)   that for the autumn 2016 Executive Board session the Secretariat produce a report that sets out the lessons learned from this trial and the conditions under which combining the institutes, or at the very least the establishment of joint governance, might be possible, together with an action plan to achieve this.

Recommendation No. 7. The External Auditor recommends:

(i)   drawing up a draft governance code in 2016, under the supervision of the Bureau of the Executive Board, that harmonizes and systematizes the rules of procedure, texts and practices of the governing bodies of all UNESCO universe entities;

(ii)   ensuring that this document is regularly updated through a repertoire of practice prepared by the Secretariat and submitted for approval to the Executive Board;

(iii)   adopting the decisions needed to implement this system at the 39th session of the General Conference.

Recommendation No. 8. The External Auditor recommends:

(i)   examining means of introducing a screening system for individual candidates for the offices of chair and vice-chair of governing bodies, based on robust and transparent criteria of competence;

(ii)   adopting a resolution to limit the total length of consecutive terms of office (e.g. to four years) for the same delegate in a governing body so that delegates can gain sufficient experience but the bodies can at the same time be periodically renewed;

(iii)   that Member States candidates for a seat on a governing body undertake to nominate a full member or alternate with sufficient experience in that body's field;

(iv)   introducing mandatory training for the offices of chair and vice-chair of a governing body, tailored to the experience of the new officers.

Recommendation No. 9. The External Auditor recommends establishing an open working group, under the direction of the Chair of the Executive Board and with the assistance of the Secretariat of the Governing Bodies, in order to prepare a proposal, along the lines of practice in other international organizations, to be examined at the 39th session of the General Conference, for systematic voting on a specific set of issues under debate, in each category of governing body, and according to arrangements to be specified.

Recommendation No. 10. The External Auditor recommends:

(i)   setting up an ethics committee;

(ii)   adding a section on the ethical conduct of members of governing bodies to the code of governance recommended elsewhere;

(iii)   that the Ethics Office assist the governing bodies, at their request;

(iv)   that public declaration of interest arrangements be put in place for experts assisting governing bodies.

Recommendation No. 11. The External Auditor recommends: (i) strengthening oversight of risk management, under the control of the General Conference and within a framework defined by the General Conference, (ii) delegating oversight of risk management to the Executive Board or an independent audit committee; and (iii) that the arrangements put in place and the progress made be reported on to the General Conference at its 39th session.

Recommendation No. 12. The External Auditor recommends:

(i)   the establishment of an independent audit committee, in accordance with the recommendations made in 2011 by the United Nations Joint Inspection Unit, with competence for all the entities, funds and programmes attached to UNESCO;

(ii)   to that end, that the Bureau of the Executive Board supervise the preparation of draft terms of reference and draft rules to be submitted to the General Conference at its 39th session for approval;

(iii)   that, pending amendment of the Basic Texts of UNESCO, an ad hoc interim audit committee reporting directly to the Executive Board be established, based on the current Oversight Advisory Committee.

Recommendation No. 13: The External Auditor recommends that the General Conference:

(i)   approve the draft medium- and long-term strategic plans concerning resources, especially IT resources, the organization and methods of the Organization, and in general, structural investments;

(ii)   delegate to the Executive Board the annual review of these plans, their budgets, and input, output and outcome indicators.

Recommendation No. 14. The External Auditor recommends that the General Conference set up an independent biennial governance evaluation under the supervision of the Executive Board and with the relevant support of the Secretariat. This would include the actions of the secretariats of convention and programme governing bodies, and the first report of the evaluation would be reviewed by the independent audit committee and then by the General Conference in 2017.

Recommendation No. 15. The External Auditor recommends that the General Conference:

(i)   create the position of governance adviser to the Executive Board from 1 January 2016, as well as, depending on the new responsibilities of the adviser:

(ii) some positions for specialized advisers, by 1 July 2016;

(iii) entrust an independent expert group with the selection of candidates.

INTRODUCTION

1.   In November 2013, by means of 37 C/Resolution 96, the General Conference requested the External Auditor to conduct an audit of the external governance of UNESCO and entities that are attached to or administered by the Organization (Annex 2)[1]. This was in the framework of the follow up to the recommendations of the United Nations Joint Inspection Unit (JIU) report on the administration and management of UNESCO.

2.   It requested "the External Auditor to present an interim report on the findings and main recommendations of the governance review to the Executive Board at its 196th session (April 2015) in order for the Board to recommend relevant follow-up measures for consideration by the General Conference at its 38th session" (September 2015). The interim report was examined at the 196th session of the Executive Board (196 EX/23.INF.5), the present document constitutes the full report.

3.   The first chapter summarizes the conditions under which the governance review took place. It was based in particular on the self-assessment of the governing bodies, cost evaluation of governance arrangements, and benchmarking with international institutes.

4.   The second chapter proposes guidelines in continuity with numerous recommendations which, in the past, advised that external governance be better managed, but which have not yet been fully fruitful. These recommendations remain necessary even though they are insufficient, given the dysfunctions and persistent shortcomings which led to the request for the present audit.

5.   The third and final chapter therefore **recommends 15 new measures to restructure and enrich external governance**.

6.   The report is supported by annexes which give special emphasis to the key points to be considered, by entity and by governing body.

Table 1: Summary of the chapters of the report.

I. METHODOLOGY, SELF-ASSESSMENT, COSTS	II. BETTER MANAGING EXTERNAL GOVERNANCE	III.-RESTRUCTURING AND REINFORCING EXTERNAL GOVERNANCE	Annexes
• The review took into account the numerous audits and evaluations of recent years. • There was an underlying complacency in the governing bodies' assessment, which limited its scope. • The indirect costs of governance are still unclear, but their estimation, albeit imperfect, indicates that they are significant.	• Action in ten areas, stemming from recommendations that are thus reiterated and enlarged. • Many were blocked completely or partly by obstacles, which the context, especially budgetary, made it necessary to overcome.	• 15 new recommendations aim to reduce overlapping, bring governing bodies closer, harmoniZe rules and procedures, improve performance and reduce costs. • Confidence can best be regained through measures on governance codes, ethics and audit committees in particular.	• International law on governance. • Statistical results of the self-assessment. • Direct and indirect costs. • Governing bodies coping with risks of perception of conflict of interest, corruption and fraud. • Observations.

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[1]   "*(b) an external review of challenges in relation to governance in UNESCO, including continued relevance, overlapping terms of reference, transparency and efficiency of decision-making and the costs of governance arrangements.*"

I. METHODOLOGY AND SELF-ASSESSMENT

(1) Scope and definitions

7. The "governing bodies" are defined as all UNESCO statutory bodies and regular meetings (see Annex to document 191 EX/16 Part IV), known as "Meetings of a representative character" or Category I (international conferences of States), Category II (intergovernmental meetings other than international conferences of States) and Category III (non-governmental conferences). These governing bodies govern (external governance) whereas the Directorate is tasked with implementing the policies, strategies, budgets and plans approved by the governing bodies, and with managing the activities and operations: that internal governance falls outside the scope of this report. Advisory bodies, which meet occasionally and have no legal basis, staff, budget or governing bodies, also fall outside its scope (examples are UNESCO forums such as the one on global citizenship education). The list mentioned in the Annex cited above is taken from a non-exhaustive Secretariat working document that has been integrated into the documents of the Executive Board[2] and then the General Conference. In some instances, the list in that Annex needs to be updated.

8. An update of that list would be all the more useful as neither UNESCO nor the United Nations have defined the meaning of "governing bodies". The United Nations describes them as "main organs", some of them with restricted membership, responsible for establishing guidelines and taking decisions (policy-making) as well as overseeing the administrative and financial management of organizations and their operations.[3]

9. The international law of governance has developed in recent years, though UNESCO itself has not defined what governance is. A definition of governance has therefore been adopted in cooperation with the Organization, and served as a reference for the audit:

> **Definition**. *Governance refers to the legal framework and the exercise of political authority required to lead and supervise the work of the Organization, determine its strategic direction, set its priorities, regularly assess its performance, determine the level of acceptable risk for its action, allocate resources in accordance with agreed priorities and expected results and report thereon to stakeholders.*[4]

10. The External Auditor has had a dialogue with each of the concerned components of UNESCO, taking various forms adapted to each of them and to the subjects addressed, submitting the provisional findings to them before they were finalized, and analyzing the reactions of the Executive Board during its 196th session as well as those of the Secretariat. The majority of the findings thus finalized were summarized in the Annex to the interim report cited above.

11. All of the work was conducted within the framework set out in Article 12.6 of the UNESCO Financial Regulations and relevant international auditing standards, particularly the ISSAI 3000

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[2] Documents 192 EX/4 and 194 EX/4. The audit did not include category 2 institutes and centres, which are independent and governed by the laws of the countries in which they are established (37 C/Decision 46, Annex to document 37 C/18).

[3] The UNESCO Secretariat refers to document http://www.fao.org/fileadmin/user_upload/G77/CCLM/ CCLM_86-2.doc. The term "main governing bodies" shall denote herein the General Conference and the Executive Board, and encompasses the committees and commissions coming under them directly. A body is "*an element of the structure of an international organization by which it acts, expresses its will, and performs its functions*" (*Dictionnaire du droit international*, Éditions Bruylant, Brussels, 2001, page 790, translation from the French). That dictionary makes a distinction, among others, between a *principal body*, which can be *intergovernmental*, like the General Conference, a *restricted body*, composed of some of the members, like the Executive Board, an *integrated body*, exclusively composed of persons acting individually, shielded from any outside influence, an *advisory body*, giving opinions in a defined area, and a *subsidiary body*, created by the decision of a principal or subsidiary body to assist it in fulfilling its institutional functions.

[4] See Annex 1 about the international law of governance.

standards issued by the International Organization of Supreme Audit Institutions[5]. From February 2014 to June 2015 a part-time team was put in place of six auditors with broad experience of international organizations, management questions in diplomatic and multilateral environments, and in particular the governance of such organizations.

12. It should be noted that, without even mentioning the problems and limitations of the self-assessment exercise commented on below, work was complicated by the fact that the main indicators of the inputs, outputs and outcomes of the entities having a governing body were dispersed, often presented in different ways , and sometimes incomplete. The chapter that follows records the efforts – albeit insufficient – already made to remedy the situation.

13. Follow-up is suggested on two levels. In Chapter Two, practical actions are recommended, which for the most part are a reiteration of recommendations in earlier reports. These are brought together in one single concluding recommendation for action at the end of the chapter. After a call for these actions to be speeded up, structural recommendations are set out in the final chapter.

(2) The Independent Evaluation of 2010

14. The audit took into account all types of reports, reference to which are to be found throughout the present report. They are numerous, as governance issues are the subject of an almost continuous process of evaluation at UNESCO, of which this work is merely a new incarnation. The Member States have for a long time been amply provided, sometimes on their own initiative, with analysis and recommendations on governance. There have been successive working groups and sessions of governing bodies or of their commissions in this area, particularly in the framework of the Special Committee (see particularly 193 EX/DR 7.1 – 7.4).[6]

15. Reforms have been implemented over the decades, some of them substantial and others less so. Both 37 C/Resolution 96 and the current findings would suggest that they did not go far enough. The self-assessment carried out in 2014 confirmed that the dominant mood was one of wait-and-see, as the Executive Board itself predicted in a document cited below.[7]

16. The most substantive review in recent times was the Independent External Evaluation (IEE) conducted in 2010, one of whose five strategic directions was "Strengthening Governance". It formed the basis – once again using undisputed findings – for major recommendations that showed the way forward to address the matter in greater depth.[8] This report will deal only with its follow-up.

17. The Ad Hoc Working Group on the IEE and the Director-General formulated 86 action points that were approved by the General Conference at its 36th session. Some of them, partly reported to later sessions of the Executive Board as having been completed, are within the scope of this report. While the reports submitted to the governing bodies under the heading "Governance" do not always allow the level of completion to be clearly identified,[9] it may be considered that:

Five recommendations have been fully implemented:

- Merge the PRX and ADM Commissions of the General Conference

- Increase the number of items on the agenda of the PX and FA Commissions

- Suspend the work of the Group of Experts for 2 years

5   INTOSAI.
6   See UNESCO, The Executive Board of UNESCO, Paris, 2012, "Special Committee" section, pages 29-66.
7   Document 37 C/49 Add. Annex
8   Document 180 EX/18 (30 August 2010). IOS/EVS/PI/107 (30 September 2010).
9   See, especially, document 191 EX/16 (15 March 2013), Part IV of which includes the Follow-up to the Report of the Joint Inspection Unit on the management and administration of UNESCO.

- Establish a preparatory group for the Executive Board

- Examine draft resolutions in the General Conference without always having a preliminary debate.

Five recommendations have been only partially implemented:

- Develop an accountability framework between the bodies: more informal meetings

- Relations between the three main governing bodies: meetings between their heads

- Make better use of the information meetings of the Secretariat: a timetable has been drawn up

- More complete evaluation of the C/3 document (report by the Director-General on activities)

- Assist Member States with preparing the Executive Board Report on the C/5 document (programme and budget).

18.   For 17 other recommendations relevant to the scope of the current examination, the actual degree of implementation remains to be documented. Lastly, 12 recommendations made by the IEE were rejected straight away. In total, five years on, barely one quarter of the recommendations have been fully implemented. During the self-assessment that took place in 2014, there were only a few rare mentions of IEE recommendations or their follow-up which may be an illustration of the limited appetite of the governing bodies for such exercises.

(3)   Self-assessment in 2014

19.   In accordance with the request by the General Conference, [10] a self-assessment methodology was adopted. A questionnaire, drawn up by the External Auditor and then tested with a few governing bodies and Member State delegations, was sent to all entities falling within the scope of the audit.

20.   The outcome of this approach can be deemed as either predominantly positive, if taken literally and strictly from the point of view of <u>response rate</u> and the ratings of the respondents, or disappointing, if substantive feedback had been expected.

21.   The self-assessment questionnaire[11] contained a first part that was factual. The diversity of the data received in response reflects the absence of a standardized management chart summarizing the nature, activity and resources of the entities and their governing bodies, or more generally of "identity cards" in a similar format introducing them. The web pages on UNESCO's Internet portal also vary in the way they are structured; this twofold gap should be corrected.

22.   The second part sought to obtain self-assessments from the viewpoint of the goals set for this audit by the General Conference, that is, in terms of "*continued relevance, overlapping mandates, transparency and efficiency of decision making and the costs of governance arrangements*". The replies were often late and incomplete: no replies were given to almost a quarter of the points raised. That said, those replies add up to an acceptable and representative survey.

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[10]   "*(a) all governing bodies, intergovernmental programmes, committees and organs established by conventions are invited to perform a self-assessment covering the overall relevance of their work in relation to their specific terms of reference as well as the efficiency and effectiveness of their meetings, including the impact and utility of experts' time; the outcome of these self-assessments should be reported by January 2015*". The resolution invited "*the External Auditor to facilitate the self-assessment of governing bodies by delivering a common assessment framework covering the relevant issues*".

[11]   The questionnaire appears in Annex 5 to the report, document 196 EX/23 INF.5.

23. The first of the two main features of this self-assessment is the general contentment it expresses. This satisfaction is borne out by the ratings provided by respondents, when assessing on a scale of 1 to 3 whether or not targets had been met or assertions verified. The highest satisfaction rating was given in 41% of the situations featured in the evaluation.[12] The breakdown is attached as Annex 6.

24. The second is that only one negative observation was made: the inadequacy of the budgets of the governing bodies, both for their functioning and for carrying out the actions under their supervision. The concern of the General Conference to have clarification of the costs of the governance arrangements – and of them alone – seems all the timelier for that (see the section below).

25. On the basis of the self-assessment alone, it appears that there are hardly any governance problems, as there does not seem to be a strong will, let alone a possibility of consensus, to reform UNESCO's governance. There is, however, a marked discrepancy between the results of the self-assessment and other sources of information, such as previous reports, information provided "off the record", and analyses by the External Auditor.

26. As a result of this contrast, a much more detailed and demanding questionnaire was tested on a few members of the Bureau of the governing bodies, either completely (43 areas of performance) or partially.[13] That very limited test was a failure: most of the time, the recipients stated that they were not in a position to provide an answer.

27. Hundreds of written or oral comments, both general and specific, were then gathered by the auditors in the wake of that self-assessment for the annexes to the interim report. Those valuable testimonies helped to shape the conclusions and underpin the recommendations of the present report. However, aside from the individual positions expressed,[14] they globally offer no guidelines, for in-depth reform.

28. The self-assessment brought out UNESCO's strengths where governance is concerned, often convincingly; there is a wealth of literature describing them. Some recurring criticisms were also noted, either from individuals or groups, and these will be discussed below.

29. The personal views and expectations of UNESCO staff members were also canvassed. Obviously, these are multiple, subjective and, albeit fragmented, enlightening in the absence of a specific satisfaction survey.[15] Some of the individual opinions, among the most typical and recurrent, appeared in the report 196 EX/23 INF.5, *verbatim* and in no way prejudicing the final conclusions of the External Auditor. Those statements were often much more critical than the replies to the self-assessment.

30. Taken as a whole, the tone – or rather, the atonality – of some of the self-assessment contributions would suggest that the leaders of the governing bodies, who are mostly representatives of Member States, are not comfortable with officially sharing a critical analysis of the current governance practice. This finding, which seems to be at variance with the preoccupations of the General Conference, is a matter for concern.

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[12] Note 1 = *"target totally met"* or *"assertion verified in all circumstances"*.

[13] This questionnaire is used in the United Kingdom by the National Audit Office, which designed it for self-assessment of the governance of public-sector bodies on the basis of best British practices. It is attached below as Annex 11.

[14] The self-assessment was carried out, in most cases, by one person or a few people, with collegial review (by a governing body, bureau or commission) being the exception.

[15] The governing bodies have not asked for such a survey to be carried out among the staff of UNESCO to measure their expectations and views on governance. The most recent "employee survey" carried out by the Secretariat in 2010 did not contain any section on external governance.

*If the audit findings were based on the results of the self-assessment, **the conclusion would at the very least be that no major changes were expected by the governing bodies, apart from an increase in financial resources, and that there was a very low probability of a consensus being reached to fully commit to initiatives designed to bring about substantial, lasting improvements to governance. This is corroborated by inconsistent follow-up to previous audits and evaluations in this field.***

(4)   The cost of external governance arrangements

31.   The General Conference asked for a new estimate of the cost of external governance arrangements (governing bodies and the entities assisting them).[16] The External Auditor finds that the accounting and auditing tools allow for only a partial – and sometimes very approximate – estimate of the costs featuring in UNESCO's accounts. It gives a very broad biennial range, from **$25** to **$39 million**. Annex 10 sets out the methodological problems involved in estimating these costs – problems that have not been overcome – and more especially in estimating the working time of the secretariats of the governing bodies of the conventions, programmes and institutes.

Estimated biennial costs

1.   Direct costs of the General Conference and Executive Board (source: GBS): **$7.2 million.**

2.   Direct costs of conventions, programmes and category 1 institutes (source: External Auditor, GBS methodology): **$5.3 million.**

3.   Valuation of the working time of Secretariat personnel not directly assigned to the governing bodies (source: Secretariat):[17] **$7.9 million.**

4.   Unrecognized voluntary contributions in kind: **$2 to $12 million** (source: Secretariat, non-exhaustive amount).

5.   Valuation of the working time of the secretariats of conventions, programmes and institutes devoted to external governance *stricto sensu*: **$2.2 to $6.6 million** (source: estimate by External Auditor).

32.   The evaluation is still less exhaustive because there is no estimate of the value of occupation of the meeting rooms at Headquarters. Invoicing third parties for use of a room (for non- UNESCO conferences, film shoots, etc.) can be up to €20,000 per working day, but there is no charging scale for internal use. Nor is there a statistical chart per governing body, as the software tool for room management does not give the total number of meetings at Headquarters by governing body unless the data is extracted manually.

33. Clearly, the valuation of the use of space and facilities cannot be crudely based on the rates charged to third parties, but at the very least, it must be possible to evaluate the marginal cost of using these spaces (functioning and capital replacement) for analytical purposes.[18] The General Conference might usefully task the Secretariat with proposing modernization of the tools and methods, as well as additional savings, drawing among other things on the experience of the Committee on Conferences of the United Nations General Assembly and its services (see Annex 7).

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[16]   A previous estimate of direct and indirect variable costs was put forward in reports 191 EX/16 Part IV and INF.2, Follow-up to the independent external evaluation of UNESCO, 15 March 2013. In 2013, internal audit reports also estimated the costs of the governance arrangements for the category 1 institutes.

[17]   That is, 46,100 hours ($3.8 million) of Secretariat presence at the formal and informal meetings of the governing bodies and 59,700 hours ($4.2 million) in drawing up the documents for those meetings. See tables 1 to 6 in Annex 10.

[18]   Overall statistics in document 188 COM/SIEGE Annex II.

34.   There have been reductions in staff numbers in recent years, but the Secretariat has not assessed whether they have materially reduced the working time it spends on the governing bodies.

35.   The conclusion on this point is that, since UNESCO does not have the means to establish with sufficient accuracy and consistency the real cost of the current external governance arrangements, t**hat cost can be evaluated only approximately. It would, on average and per biennium, fall in a range in the order of 5% to 8% of regular budget spending**.

36.   It will be noted, however, that this overall ratio is of indicative value only for the "UNESCO universe", as the responsibilities assigned to each of the governing bodies are of different kinds, and their activities dependent on variables such as voluntary contributions, which may or may not be recognized in the Organization's accounts.

37.   The range of $2 to $12 million indicated by the Secretariat for unrecognized contributions in kind, for instance, essentially relates to the annual meeting of the 1972 Convention. Such a level of spending, and such a range of evaluation, for one single governing body meeting, is evidence of erratic governance, especially if compared to the total financial resources available for achieving the objectives of other conventions and programmes. It means that one to two hundred million dollars (at current values), or even much more, has been dedicated to huge gatherings under one convention since it came into being.[19]

(5)   Benchmarking

38.   This audit was based on the principles of good governance, and particularly those resulting from the codes and practices of the public sector, from international standards and from the work of international organizations, particularly the United Nations, taking into account the atypical scope of UNESCO's standard-setting mission.

39.   In accordance with the request of the General Conference,[20] comparisons have also been made with other United Nations specialized agencies. Contact was established with 13 organizations in Geneva, New York, Rome, Strasbourg and Washington (list in Annex 5). These comparisons were enhanced by participation, as an observer, at a meeting on the internal auditing of governance attended by the internal audit directors of around 30 international organizations based in Europe.

40.   In 2013, one agency from a Member State positioned UNESCO's effectiveness in the lower zone of comparative overall performance. In a large number of criteria the Organization's performance, and therefore that of its governance, were assessed as "weak":[21] in bottom position for organizational behaviour and in second last position for relevance and results. Regardless of the foundation and relevance of the criticisms regarding the methodology used at the time, this assessment, based partly on the aforementioned independent evaluation, could have been received and treated as an alarm signal, or at the very least as an incentive to give pause for thought.

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[19]   A rigorous analysis would have to include the expenses borne by Member States for travel – in addition to that of their permanent representatives – by representatives and experts for the work of the governing bodies. Based on 200 trips per month, across all the entities – an estimate that is purely intuitive, but probably not excessive – at an average of $4,000, that would amount to some $19 million of additional marginal costs per biennium, directly borne by the Member States.

[20]   "*The review should also take into account the functioning and working methods of other United Nations specialized agencies and the intergovernmental programmes affiliated to them*" *(aforementioned resolution).*

[21]   Department for International Development, Multilateral Aid Review Update, December 2013, page 100.

41.   Evaluators from other countries [22] have produced reports, some, more encouraging than others, with the earliest among them indicating the extent to which the shortfalls revealed in this report have historical explanations. A report by another Member State rated UNESCO as follows:

Graph 1. Comparative behaviour, results and relevance, 2012[23]
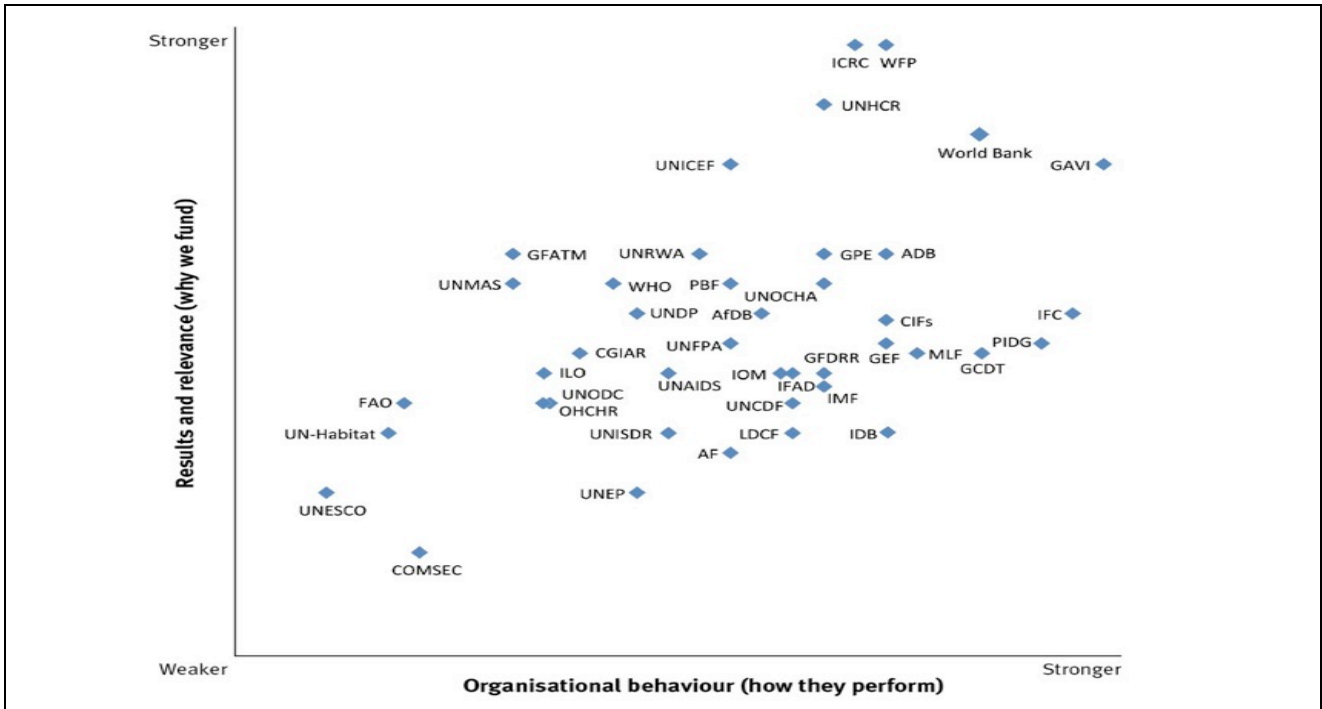
42.   Intrinsic effectiveness in terms of results produced was assessed, in the same report, as between "weak" and less than "satisfactory" in three of the seven areas summarized below:

Graph 2.   A vision of UNESCO's performance, 2012
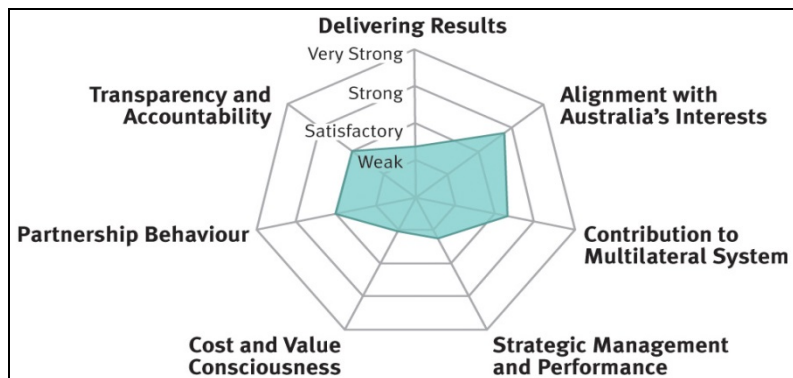
43.   These assessments, including the one mentioned above, would undoubtedly be different today given the efforts undertaken by the Organization: a comparative report from the United Kingdom noted at the end of 2013 an acceptable level of progress in many areas, still using,

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22   Government Accountability Office, United States (six reports or summaries between 1979 and 2003). Swedish National Commission for UNESCO, 2012 Swedish organizational assessment of UNESCO, March 2013, and Australia (see infra).

23   Source: Australian Government, Australian Multilateral Assessment, March 2012, page 225 and ff.

however, the qualifying term "poor" more often than for others, particularly for transparency and accountability.[24]

44. The testimonies collected suggest however that there has still been no major turnaround and that, on the contrary, the budgetary crisis is likely to contribute to widening the gap between the principles of governance and the effectiveness of the mechanisms in place today. As the General Conference requested that only the "problems" be examined and not the successes, this report proposes an analysis of the major problems.

45. In addition, in the area of governance, the findings suggest that a more in-depth and frequent dialogue between UNESCO and comparable organizations would be productive in order to benchmark structures, costs and the effectiveness of their activities.

46. The General Conference could request that the methodology and coordination be more comprehensively formulated, developed and shared within the United Nations system.

47. The reports of the United Nations Secretary-General on a "Comprehensive review of governance and oversight within the United Nations and its funds, programmes and specialized agencies",[25] following the 2005 World Summit, remain a base corpus. Neither the findings of these reports – particularly on shortfalls – nor their recommendations will be duplicated here. These are however still relevant after a decade in which Member States could have drawn on them to a greater extent: those very Member States, which adopted the principles and future developments at the United Nations, went on to exonerate themselves on a number of points when they were required to reflect upon them and, if possible, decide how they could be applied at UNESCO.[26]

Partial conclusion

48. The audit was carried out after numerous governance reform efforts had taken place over the years. Some measures have resulted from these efforts, and they will be reported on in the following chapters.

49. The self-assessment conducted by the governing bodies as requested by the General Conference can be qualified either as largely positive in terms of the situation described therein, if the responses are taken to the letter and from the sole point of view of the response rate, or disappointing if a substantial in-depth analysis by the respondents was expected.

50. The self-assessment did not suggest guidelines, even minor ones, with a view to reform. The only solicitation voiced by several respondents was for an increase in budgetary resources, which does not address the ambition to improve governance. These often emollient responses do not, however, suggest that the majority of Member States consider the reforms to have been sufficient.

51. The interviews conducted individually or in groups with delegations and other stakeholders during the audit provided far more critical comments and fairly widespread dissatisfaction. These responses will be reported on in the following chapters.

52. The estimation of the direct and indirect costs of governance at around 5% to 8% of the Organization's total expenditure is too approximate for conclusions to be drawn. A rebalance between governing bodies could prove necessary once an appropriate method for accounting for these costs has produced reliable data.

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24   Department for International Development, op. cit., while noting that "The confidence of members [Member States] and other United Nations organizations in UNESCO is increasing" (page 163).
25   See in particular United Nations, A/60/883/Add.1 and Add. 2
26   Useful recommendations regarding the governance of international institutions were also published in Commission on Global Security, Justice & Governance, Confronting the crisis of Global Governance, The Hague, June 2015, 158 pages.

53. The benchmarking requested by the General Conference has given rise to numerous comparisons and suggestions which will be detailed in the following chapters.

54. Based on these findings, the risk of continuing underperformance in the area of governance at UNESCO seems high, and there is also a risk that, like other reports that have been produced in this area, this report will have a limited impact.

Recommendation No. 1. The External Auditor recommends that the Secretariat provide the Executive Board at its spring 2016 session with an official organizational chart of the "UNESCO universe" and the different governing bodies.

Recommendation No. 2. The External Auditor recommends that: (i) a report on the means required to evaluate and manage the full external governance costs of each entity be prepared and submitted to the Executive Board for discussion at its spring 2016 session, and that (ii) the Executive Board initiate the comprehensive implementation of this report between now and the spring 2017 session with a view to producing a comprehensive and constructive report on external governance costs for the General Conference at its 39th session.

II. BETTER MANAGEMENT OF EXTERNAL GOVERNANCE

55. This second chapter examines the principal mechanisms[27] and some of the governance procedures or practices that, according to the audit, can be improved. It is broadly equivalent to an examination of the follow-up given to the recommendations previously addressed to the governing bodies in numerous internal and external audit or evaluation reports, the findings of which are generally reinforced by this latest audit. Rather than list them all, it will set out the ten main actions or types of action through which the Member States should deepen, broaden and accelerate the dynamic of change.

56. This approach largely reflects the findings of the Executive Board, which pointed out in 2013 that: "*governance structures are found to be heavy (size and number of subsidiary bodies, frequency of meetings)*".[28] Too large, time-consuming and expensive, they devote too much time to relatively unimportant debates and decisions. The decision-making process is accordingly slow and can last several years. It sometimes leaves insufficient time for strategic discussions and the follow-up and evaluation of actions carried out as a result of previous deliberations.

57. The Secretariat is also concerned about the decline in operational efficiency: "*any delays in treating files rapidly accumulate, causing further delays for successive cycles*"; the Secretariat's responsibilities "*far exceed its limited human resources. The present financial constraints facing UNESCO call for creative solutions of focusing and prioritizing the Secretariat's work so that it can continue to be in a position to offer the highest quality services possible.*"[29]

58. **An improvement in performance clearly depends on "*creative solutions*"**, such as those listed below. Most of them have already been tried and tested in all areas: better time management, strategy of delegating more responsibility to the bureaux of the governing bodies and Secretariat, broader dissemination of best practices, higher level of expertise of governing body members and chairs, less systematic requirement for consensus and greater acceptance of majority votes and more innovative decision-making processes, or the standardized codification of

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[27] Mechanism or process: sequence of operations suitable for a function and with a specific objective. Procedure: all the formalities necessary to validate an action.

[28] Document 37 C/49 Add., Annex, para. 44.

[29] Report of the Secretariat of the Convention for the Safeguarding of the Intangible Cultural Heritage, ITH/14/5.GA/4.3, April 2014, paras. 47 and 50.

operational procedures and guidelines, which often vary too greatly from one area to the next. These provisions can only be **fully effective if the strategic priorities that they serve are placed in order of priority and in accordance with the resources available**.

59.   One final recommendation at the end of the chapter explains how the proposed actions may be carried out in a meaningful, measurable and practical way by the Member States, with one person responsible for input, output and outcome indicators that are measurable, realistic, relevant and accessible, according to a clearly defined timetable.

(1)   Accelerate the shortening of sessions

60.   In 2013, the Executive Board again noted that: "decision-making processes are complex and often inefficient", "focus too heavily on administrative matters and micro-management, often leaving insufficient time for policy discussions and for setting strategic direction", and that "meeting planning processes often fall short of procedural and substantive planning requirements".[30]

61.   The governing bodies must begin by managing their time more efficiently in terms of the duration of both processes and sessions.

62.   The length of governing body meetings is reported as having been gradually halved since the 1980s.[31] Like numerous regular meeting participants, the internal auditors had plenty of reasons to recommend again that efforts be made to "*reduce the duration and agenda of the meetings*", including those of the intergovernmental committees, as they again suggested in 2013.[32] One particular reason for the length of the meetings is the fact that they include hundreds of statements, one after the other, which, although brief, are composed of logically diplomatic words that often prevail over discussion of the issues. There is no doubt that this is a valuable tool for building consensus. However, a reduced number of participants could contribute to the latter, while at the same time raising the quality of the substantive debates. Previously distributed documents should only be discussed, without being presented orally. However, there is strong resistance to meetings being held in parallel among countries that fear being excluded from the decision-making process because they are unable to send large delegations. This is just one of several indicators of a lack of collective trust.

(2)   Group meetings together

63.   In 2013, the internal auditors recommended that UNESCO "*synchronize the meetings of the State Parties to the conventions, when efficiencies can be achieved*",[33] by holding sessions calling for similar competencies consecutively, as is already the case with the 1954 Convention.[34] For example, the organs of the 1970 Convention and of the Intergovernmental Committee for Promoting the Return of Cultural Property to its Countries of Origin or its Restitution in Case of Illicit Appropriation (ICPRCP, established separately in 1978) meet separately, whereas combining them could generate greater synergy and savings, including for the Member States that often send the same experts to these meetings.

64.   Arguing against such a measure, the Committee of the 2003 Convention, like others, indicated that "synchronizing meetings too closely in succession would [thus] risk creating congestion at periods of high demand", especially for the Secretariat. It expressed "its concern that synchronizing meetings of the States Parties to the different conventions in close succession would risk diminishing the effectiveness of such meetings without substantial increase in cost-efficiency". The conclusion was to encourage the Secretariat "to strengthen its efforts to coordinate the meetings of the States Parties of the different conventions with particular care to scheduling them

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[30]   Document 192 EX/4 Part III, para. 44.
[31]   Document 191 EX/16 Part IV, para. 10.
[32]   Document IOS/AUD/2013/06, para. 21.
[33]   Document IOS/AUD/2013/06, September 2013, para. 21.
[34]   1954 Convention: see footnote p. XX

as far ahead as possible and with adequate time between them".[35] Other measures (shortening agendas, greater delegation of responsibility, etc.) would mitigate the aforementioned risk.

(3)   Make annual meetings biennial and biennial meetings quadrennial

65.   The internal auditors also recommended "reducing the frequency of meetings of States Parties to align with the forthcoming quadrennial programming cycle",[36] apart from the General Conference. One measure could be to hold meetings involving a higher number of participants biennially rather than annually if this fits in with their agendas, once their priorities for discussion have been redefined.

66.   A quadrennial pattern could be introduced for bodies that are less active and have fewer resources. This in turn would mean a genuine delegation of authority to smaller committees or bureaux, and agendas would need to be shortened, even if it meant holding a half-day meeting during the General Conference in the event of transition to a quadrennial frequency (see below).

67.   By way of comparison, on average, the Council of Europe's Conference of Ministers of Culture is held every six years; its heritage conference takes place once a decade on average: most recently in 2001 and then in April 2015. These conferences are attended by up to 200 participants from around 50 European countries, for an average of two days.

68.   In many cases, the frequency of meetings is stipulated in the conventions themselves and should be changed, legally, by amending the conventions concerned. Such a process could take several years unless it was coordinated by a firm decision by the General Conference. In practice, however, a governing body that decides to meet less regularly before amending its statutes is not "sanctioned",[37] as illustrated below by the 1954 Convention.

(4)   Make more use of teleconferences

69.   Time-zone differences are sometimes referred to as an obstacle to the use of teleconferences. Although this is relevant for the participants in the furthest time zone from where the teleconference is hosted, these people also have to embark on long flights that are much more expensive and tiring than a teleconference held at an unusual time of day. Moreover, as part of

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[35]   9.COM Decision 13.g (November 2014).

[36]   Ibidem. Following the aforementioned September 2013 audit, the Intergovernmental Committee for the Safeguarding of the Intangible Cultural Heritage noted "*that the biennial frequency of ordinary sessions of the General Assembly is stipulated in Article 4.2 of the Convention*" and "*that the annual frequency of sessions of the Committee is appropriate, while welcoming the suggestion in Recommendation 1 (c) to reduce the duration and agenda of those sessions*". It also noted "*that synchronizing the meetings of the States Parties to the conventions, as suggested in Recommendation 1 (c), offers both advantages and disadvantages to Member States that are party to several conventions; and* [*asked*] *the Secretariat to study those advantages and disadvantages, in close consultation with Member States, and to report to its ninth session on that study*".
In Decision 13.g, the Committee expressed "*its concern that synchronizing meetings of the States Parties to the different conventions in close succession would risk diminishing the effectiveness of such meetings without substantial increase in cost-efficiency*". It noted that "*the centralization of many technical and administrative services within the Convention Common Services Unit depends on the possibility to spread its work evenly over the course of the year, and synchronizing meetings too closely in succession would thus risk creating congestion at periods of high demand*" and urged the Secretariat to "*strengthen its efforts to coordinate the meetings of the States Parties of the different conventions with particular care to scheduling them as far ahead as possible and with adequate time between them*". This swaying between opposite points of view has so far blocked any kind of reform.

[37]   For example, the High Contracting Parties to the oldest Convention (1954, Protection of Cultural Property in the Event of Armed Conflict) and its First Protocol did not meet between 1962 and 1995, nor between 2001 and 2005 (with 126 and 102 States Parties respectively, they now meet biennially). The rules of procedure were not adopted until 51 years after they were first discussed. It took nine years to draw up the implementation plan for the aforementioned Protocol. At the end of June 2015, nine years after it was set up, the fund created for the granting of enhanced protection had only $0.34 M at its disposal. However, the desire to limit travel and duplication costs should be held up as an example: the aforementioned meetings are held immediately after those of the Committee for the Protection of Cultural Property in the Event of Armed Conflict of the 66 Parties to the Second Protocol (1999).

their operations, all international organizations with a wide global presence (starting with UNESCO itself) know how to organize teleconferences with participants who have to be awake at various times of the day and night. This inconvenience, although real, cannot seriously be allowed to take precedence over the efficiency and savings generated by the use of teleconferences.

70.   Technical matters must nonetheless be considered in order to enable several dozen participants to follow the debates held via teleconference with the same technical quality (and security). Although this no doubt requires significant investment that must be closely evaluated and financed, it is not, in itself, as compelling an objection as it was when international organizations (public and private) lacked the type of technical facilities to which they have access today.

(5)   Convene essential meetings only and finance them through the regular budget

71.   Even though savings have been made recently, the calendar and structure of meetings should be re-examined once again, taking account of the relatively low level of funding available in the regular budget for certain conventions. The small budgets of these conventions sometimes affect their statutory functioning.

72.   For example, the first extraordinary session of the General Assembly of States Parties to the 1972 Convention, which was devoted to legal issues that had been known about for a long time, was only held in 2014 thanks to a voluntary contribution from one State ($32,154 for simultaneous interpretation, documents, security and room management). This dependence on one-off contributions ill befits a governing body whose official meetings should be covered by the regular budget if they are essential, or postponed if they are neither urgent nor necessary. Postponing meetings is a new idea, since no previous report appears to have suggested it.

73.   In addition to the excessive duration of sessions, many decision-making processes take several years to complete. The indispensable institutional memory, the quality, and even the relevance and continuity of the work are therefore affected, with the turnover of protagonists reflecting the extension of discussions over a number of years.

74.   More often, matters of secondary importance are turned into political processes that last several years with no clear justification. At the session in year N, for example, a legal question is referred to a working group or committee, which reports to the following session, N+1 or N+2, which in turn requests a change of approach that is then examined in year N+3 or N+4, and so on. The legal twists and turns are well documented, but the added value of this lengthy discussion – or procrastination – is open to question.

75.   Sensitive or essential topics receive the same inefficient treatment. For example, at its 165th session, (October 2002) the Executive Board asked the Special Committee to examine what became the subject of the present report: governance reform. The Special Committee's report was examined at the 166th session and referred to an ad hoc committee whose recommendations were submitted to the General Conference in 2005, three years later; the subject then occasionally appeared on the agenda (2009, 2011, 2013, etc.), but still not to the satisfaction of the General Conference. The cyclical, inconclusive re-examination of such topics requires a wealth of resources that UNESCO can probably no longer afford.

(6)   Reduce the number of meeting participants

76.   In addition to the lengthy decision-making processes, the number of participants in meetings is a source of inefficiency. The General Conference is attended by around 3,000 participants, the meetings of some convention bodies by up to 1,000 or more, regardless of the venue, and the Executive Board by several hundred; the Executive Board is planning to increase the capacity of its meeting room and, although the increase is only small, it nevertheless suggests an implicit acceptance of the usual level of attendance. By way of comparison, this is much higher than in most parliamentary assemblies of Member States and other agencies, funds and programmes.

77. The number of seats on the Executive Board (58 Member States) is the second highest among the specialist agencies of the United Nations, behind WIPO[38] (71) but a long way ahead of FAO[39] (49) and WHO[40] (32), even though their resources are much greater, as well as ahead of funds and programmes that also have much larger budgets, such as UNDP[41] and UNICEF[42] (36 each).

78. To add to this disparity, meetings of bodies that, from a statutory point of view, only have a few dozen members are attended by several hundred people, many of whom, despite having no voting rights, are permitted to speak by the Chairperson, albeit sometimes only briefly. For example, although the Committee of the 1954 Convention only has 12 members, its 2013 meeting was attended by representatives of 59 States Parties to the Convention, 22 High Contracting Parties to the 1954 Hague Convention that were not party to the Second Protocol, and eight other Member States that were not parties.[43] As a result, members and non-members alike are only permitted to speak for a few minutes which, after deducting the repeated expressions of courtesy, excessively limits meaningful debate. At best, discussions are conducted behind the scenes and out of public view. Many other international institutions restrict access to meetings to people whose attendance is absolutely necessary, while often broadcasting the discussions, sometimes with a live audio feed, such as at UNESCO.

79. The large number of participants helps to promote transparency as long as those present make the most of the opportunity. However, despite technological advances such as live broadcasts and search engines that can be used to research topics under discussion, it is also a serious handicap. The logistical cost of these vast assemblies is enormous, even though it is hidden when they are hosted and financed (see Annex 10) by a Member State, sometimes at great expense to its tax-payers. This contrasts greatly with the smaller governing bodies, with much higher budgets, of other United Nations agencies, funds and programmes – or even, for example, with those of local authorities responsible for education, culture or even science in the most developed Member States.

80. It is generally considered unrealistic to expect a majority of the Member States to vote to substantially reduce the number of seats and observers in the governing bodies. However, these are the same States as those which, for example, adopted and are happy with the governing structure at the World Bank, where the Board of Directors is limited to 25 Member State representatives. Nineteen of these are elected by a group of between six and about 20 Member States, to whom they report and whose points of view they represent. Each member is accompanied in meetings by just one or two advisers. There are no observers other than staff members concerned by the agenda. The gulf in quality is considerable, in terms of dynamism, between such a small-scale meeting and the sizeable sessions that dominate at UNESCO. Here too, a number of conditions would need to be met, including a higher level of coordination and mutual trust between Member States, as recommended in the next chapter.

(7) Shorten agendas by prioritizing and delegating

81. UNESCO no longer has the means to face an ever-growing number of priorities that, materially, cannot be addressed owing to the lack of human resources. A recommendation of the internal auditors is to "prioritize the current work load of the convention secretariats to align it with available resources".[44] The independent external evaluation in 2010 had already – like document 35 C/43 before it – recommended refocusing action on clear strategic directions, avoiding micro-management downstream.

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[38]   World Intellectual Property Organization
[39]   Food and Agriculture Organization of the United Nations
[40]   World Health Organization
[41]   United Nations Development Programme
[42]   United Nations Children's Fund
[43]   In parallel, 12 of the 21 Member States of the World Heritage Committee were not parties to the Second Protocol in 2014, illustrating the diversity of the composition of these bodies.
[44]   Document IOS/AUD/2013/06, September 2013, para. 21.

82.   The evaluation also noted that owing to the lack of clarity upstream on the part of the governing bodies concerning the overall objectives, the Secretariat received from them "retrospective policy clarification through (micro) management". This results in a risk of undermining the trust that the services have in the directions given to them by the governing bodies and, conversely, raises the concern of Member States that the services are not providing them with all of the information necessary for decision-making.

83.   By not delegating the necessary authority and responsibility to the Secretariat and – while taking the necessary precautions – to the subsidiary bodies, the governing bodies get bogged down with tasks that should fall within the competence of the services of any organization, whether public or private. Member States admittedly thus reserve the right to take decisions on matters that concern them directly, but their priority should be to improve the overall performance of the Organization, particularly through optimal mobilization of the services, which should in return report accordingly.

84.   Moreover, the syndrome of micro-management interference in the plenary sessions on matters that should be dealt with by the bureaux, or even by the Secretariat – and which in a number of other institutions are in fact delegated – was frequently deplored by those consulted during the audit.

85.   Agenda items are often as numerous as the number of delegates attending the meetings, which exponentially reduces the time available for each speaker on a topic. The governing bodies, instead of including in the agenda only the strategic directions within their competence, add various minor issues on legal and technical matters of low priority, or concerning the allocation of modest amounts of funding. Many of those involved see in this the risk of interference by governing bodies in the area of management, which should be entrusted to senior management, and in UNESCO's case, to the Director-General herself. Although aware of this risk, some governing bodies take tens or even hundreds of decisions that should remain within the competence of the Secretariat, which, moreover, has often prepared them and will implement them.

86.   The line between supervision and interference in micro-management cannot, however, be totally disconnected from the more serious and politically sensitive issue, also from the managerial point of view, of personal responsibility borne by the managers vis-à-vis their governing bodies regarding the quality of their management and, naturally, the related provisions regarding sanctions.

87.   In short, the more the senior managers adopt a political stance and give (in substance or only in form) a political dimension to their management, decisions and action, the more the governing bodies, which are the only political bodies, consider their own intervention in that management to be legitimate.

88.   Admittedly, there are subjects with modest impact to which one or more Member States attach considerable importance. However, the significant time spent on the selection and choice of projects that they subsidize modestly, or decisions of a legal nature (inclusion on a list, for example), is to be benchmarked with the practice of United Nations funds and programmes with a similar reputation to UNESCO (such as FAO, UNHCR, WHO, WFP, UNDP and UNICEF): only general guidelines and summary reports of implementation are generally discussed in plenary. Decision-making for such low unit amounts is often delegated to their administration or even to field offices (the 1972 Convention delegates more than half of its resources thus, though its agenda remains overloaded).

89.   The fragmentation of decisions with a budgetary impact has become particularly disproportionate to the real issues. Decades after their launch, conventions such as those of 1954, 1970 and 2001 generally have less than $1 million to allocate per annum and those of 2003 and

2005 have $6 to $9 million – for all their activities worldwide.[45] These amounts are usually split into allocations of a few tens or hundreds of thousands of dollars.

90.   This trend towards micro-management has already been highlighted by the External Auditor, particularly with regard to the responsibilities of the Headquarters Committee.[46] It has been observed in other bodies such as the International Coordinating Council of the Programme on Man and the Biosphere (ICC-MAB)[47] and the Intergovernmental Committee of the International Fund for Cultural Diversity (IFCD), which rules on grants of sometimes small amounts and on an average of $60,000. The length and scale of the discussions are sometimes disproportionate to these amounts, even when screening of the requests has already involved a high-level advisory body. Deliberation on them by vast assemblies has become a political issue of prime importance, while decentralization would undoubtedly be more effective.

91.   As seen in the first chapter, the Organization does not have cost-accounting of the full cost of its governance, including with regard to the expense of working time borne by the Member States for their non-permanent representatives who participate in the meetings. It could, at least through a survey, assess the full cost of such decisions with low financial impact.[48] Without this it is impossible to establish limits that should not to be exceeded in terms of the cost of decision-making and management with regard to a subsidy in relation to the amount allocated to the beneficiary.

92.   The work of the sessions covers many other topics than funding alone. It is clearly not possible to examine in the same "budgetarist" perspective the decisions without a direct financial impact such as inclusion in the heritage lists. They take on a different political dimension, especially as some also have important economic benefits around the sites or other heritage elements acquiring universal recognition.

93.   Member States could nonetheless consider it necessary, under the budget restrictions and priorities, to review the procedures involved in order to make greater savings, or to collect additional resources to finance the high cost of governance and the preparation of meetings (expertise), for example by collecting significant "application fees" for each request for inscription on the heritage lists.

(8)   Increase the delegation of authority to the bureaux

94.   In any governance system, the highest organs can delegate to their bureau or an ad hoc commission decisions that are deemed to be secondary or require a response during the intersessional period.

95.   Such bodies exist at UNESCO, but their work is often formal or advisory and is then discussed again in plenary. A choice was made in the 2000s regarding the Executive Board and, *a fortiori* its bureau, dismissing a recommendation which would have given it a decision-making role between sessions, beyond urgent budgetary or financial decisions, to exercise supervision and oversight in general, external audit in particular, non-routine assessments and audits.

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[45]   To put this in perspective, thousands of local authorities of Member States each provide more funding each year for their various forms of local cultural heritage than UNESCO does worldwide through its 1954, 1970 and 2001 conventions.

[46]   See document 194 EX/23 Part IV of 18 March 2014, recommendation 11, page 14.

[47]   The ICC thus examined 88 periodic review reports and 41 follow-up reports at its session in 2014, and 20 and 21 respectively at its session in 2015, and 34 and 26 reports from its Advisory Committee proposing establishments or extensions of reserves. Its sessions last five days.

[48]   See the section above concerning cost analysis. Otherwise, when funding is insufficient, fragile and fragmented, each governing body goes in search of increased extrabudgetary funds, which results in the risk of fierce competition between fundraisers. This is not a guarantee of optimal allocation based on coherent priorities. The fundraising includes funds from the private sector, but the governing bodies and their secretariats, acting separately, have not been given the means to professionalize in this highly competitive field, or to supervise the fundraising through strict governance. Efforts planned for this must be strengthened.

96.   Certain governing bodies engage in teleconferencing consultations or delegate powers to their bureaux, but some others now barely have even presiding officers and governance outside their plenary sessions. Decisions are left in the queue until the following deliberative assembly, which may not take place for one or two years. This results in an accumulation of obstacles to the relevance and effectiveness of the work.

97.   The overall performance of UNESCO can be impaired, in terms of speed of action and time spent on strategic thinking and assessment of results. There is a resulting risk that strategic discussions could be reduced to a hearing of the Director-General or her/his collaborators, with barely any structured proposals from the governing bodies. A succession of sometimes conflicting statements leading to a consensus at the lowest common denominator may not be commensurate with what is at stake.

98.   The pressure on some of the Secretariat's services in this regard seems counter-productive and presents the real risk of demoralizing staff and sapping creativity and confidence, especially during a period of downsizing, when the delegations of Member States are working on matters that the Secretariat has already dealt with without having been delegated the necessary authority to take action, even when that action is sometimes symbolic.

99.   Regarding UNESCO's highest governing bodies, the objection, both practical and political, was raised over entrusting a small number of Member States with executive decisions through the delegation of responsibility to the Bureau of the Executive Board. This objection may be heard and taken into consideration by establishing a delegation mechanism for the Bureau through which the decisions taken (in a limited number of cases explicitly stated in the Rules of Procedure) should be the subject of a specific report to the Executive Board at its following session and be confirmed by the latter for subsequent application.

(9)   Simplify and improve the dissemination of results

100.   The effectiveness of a reform, whether structural or limited to the adjustment of resources, rules and procedures, also depends on UNESCO's ability to evaluate the results achieved in terms of the many expected results and objectives set by the governing bodies. The request by the Executive Board "*to review and improve the expected results, performance indicators (PI), targets and baselines of the 38 C/5 Draft expenditure plan*" – for which it specified the main thrusts – underscored the need to better support the governing bodies' decision-making process.[49]

101.   This evaluation must be carried out upstream. The governing bodies operate within a periodic "reporting" and "accountability" framework. The Executive Board specified to the Secretariat, upon examination of the report in document 181 EX/24, "the accountability framework relating to management performance and transparency". This document concerns only the management of the Secretariat, whereas, for example, in 2008, the UNDP Executive Board endorsed the more general "UNDP accountability system – Accountability framework and oversight policy".[50]

102.   UNESCO's Medium-Term Strategy for 2014-2021 (documents 37 C/4 and 194 EX/18 of 6 March 2014) admittedly concludes with a chapter that sets out the principles and targets for results-based management and budgeting, accountability in terms of results, field presence, transparency and cost effectiveness. However, as noted by the Internal Oversight Service (IOS) in report IOS/EVS/PI/133 REV.2, the conclusions of which can be applied to all UNESCO's bodies, it sometimes lacks "an overall results framework […], linked to a Convention Theory of Change (or

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[49]   The request is particularly for a description of results and impact in terms of causal effects ("*that reproducibly link outputs (activities and products) to outcomes (causal effects) and that are explicitly provided above each expected result in each C/5 document*"), and indicators or benchmarks that have "*proven usefulness*", are *"SMART: specific, measurable, achievable, relevant and time-bound",* and form *"a coherent combination together"* (196 EX/Decision 15(II) – page 29).
[50]   Document DP/2008/16/Rev.1.

another type of intervention logic) and including clear objectives, time-frames, indicators and benchmarks", the aim being "the improvement of the Periodic Reporting by revisiting the reporting format, introducing an online system for submission and analysis of the reports, and systematic follow up".

103. National activity reports are required by the Constitution of UNESCO and by most of the other legal instruments concerned. An elaborate mechanism of reports by the States concerned has been set up to describe the monitoring of programmatic commitments and subventions. However, the stipulations of the conventions, protocols and recommendations adopted by the States Parties – to report periodically on their implementation, every four years, for example – are unevenly adhered to. Their submission to the governing bodies and their examination by the latter are heterogeneous. The data is not collated consistently from one convention to the next, especially when there is overlapping of mandates and different periodicities. For example, for the 2003 Convention, only 48% of the 56 countries concerned met this obligation in 2014, and 29 still did not produce one on time during the next "cycle". With regard to the 1970 Convention, less than one State Party out of two has produced a report during the past seven reporting cycles.

104. Only the country-by-country summary of periodic reports is examined by the General Conference. States Parties which have not submitted reports are not always followed up, nor are the shortcomings and problems – whether general or country-specific – identified. The problem is an old one and, like others, is not specific to UNESCO, which in 1965 established the Committee on Conventions and Recommendations (CR), whose scope of monitoring in this field has gradually expanded. The CR Committee made the same observation in 2002 as now. It seems to have had a particular impact on priorities in terms of monitoring. The burden on Member States has been somewhat lightened, but only one of the six conventions relating to cultural heritage has been classified as a priority in terms of a reduction of reporting requirements.

105. Efforts to achieve convergence in reporting have been undertaken. Governing bodies such as the General Assembly of the 1972 Convention have echoed recommendations made by internal and external auditors in this area, which could lead to upcoming progress.[51] Committee chairs have planned to meet in 2015, notably to discuss this subject. However, more economical solutions, such as that being developed at the Council of Europe,[52] are still to be identified. The timeliness and representativeness of the results indicators for the General Conference, as well as the vision gleaned from these results with regards to the effective impact of UNESCO, depend on it. Governing bodies must be clearly informed by a more accurate understanding of the results of their decisions.

106. Governing bodies do receive the essential documents – financial and activity reports, draft programme and budget reports – from the Secretariat. These documents contain extensive information, so much so that it can be redundant, but different from one document to another, from one convention to another, with no overall axis being sufficiently visible. The forecasts and financial statements that report on programme execution are circulated in separate documents, and do not always provide comparisons with multi-year indicators on resources, outcomes and particularly results. The indicators are sometimes solely qualitative, and do not result from scientifically sound studies, casting doubts over their significance and exonerating operators from quantitative reporting.

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[51]   Resolution 19 GA 11 (in 2013): "*Also notes the efforts undertaken in the framework of the implementation plans of the follow-up to the UNESCO External Auditor Report and the Strategic Action Plan 2012-2022 and urges the further development of Key Performance Indicators to improve and demonstrate the effectiveness of the World Heritage Centre and the Advisory Bodies*".

[52]   The Council of Europe's Observatory on policies and values of the European heritage (HEREIN System) has monitored the implementation of the four European heritage conventions since 1999, with limited resources and results. It is a tool to collect data and information on financing mechanisms, legislation, documentation systems, integrated conservation strategies and awareness-raising, among others. It unites the public administrations responsible for national cultural heritage policies in 42 of its Member States – which are also States Parties to the UNESCO conventions. At the end of 2014, 25 of them had provided national reports.

107. A similar risk stems from the lack of user-friendliness in the way data is presented to the governing bodies, or its presentation in a literary style, without any figures at all. Given the "accountability framework", in many cases the General Conference is only given indicators from the C/5 document, which do not always provide concrete elements.[53] The Secretariat however provides States Parties to each Convention with around six activity reports per biennium including a summary, as well as provisional tables such as the "framework of expected results" (see for example the document, ITH/14/9.COM/13.d for the same convention). The legibility of these numerous management tools is, similarly to in other sectors, limited. Management charts that summarize statistical and financial data in a reduced, handy format are rare.

108. The External Auditor has noted several times in this respect that so-called performance indicators do not reflect performance, as they are mostly based on the measurement of deliverables and not on impacts or consequences. [54] Shortcomings then are likely to be overlooked.[55]

109. Equally, the process to introduce such reforms must not be diluted over time. For example, the 2003 Convention Committee pertinently decided, in December 2013, to develop an overall results framework including objectives, time-frames, indicators on resources and results and benchmarking elements. To put this process – which has been routine in the United Nations System for more than ten years – in place, a working group will meet in 2016 to formulate proposals to submit to the June 2018 General Assembly. An objective of five years of work for a framework which will apply to a few thousand cases at most is surprising, even if it requires consultations with States Parties and other stakeholders. The sets of indicators, of which there are perhaps too many, are already established, including within the "framework of expected results" (cf. for example the document ITH/14/9.COM/13). Work to establish a wider framework should prevent any neglect of the urgent need for UNESCO to palliate its budgetary difficulties. It should also, to achieve this, guide the organization to decide on the most immediate ways to better master performance, which requires a clear understanding of that performance initially.

110. A recommendation in the IOS/changes/PI/133REV.2 report, "Improve Periodic Reporting by revisiting the reporting format and introducing an online system for submission and analysis of Periodic Reports" from Member States should be reiterated: this system should be adopted more widely, and Member States urged more vigorously to produce their reports.

(10) Encourage best practices

111. In order to be fully effective, best practices must be applied for every action that has been deemed relevant above. Best practices are familiar to many governing bodies, but have different legal bases and implementation processes, and their dissemination to the various stakeholders differs. For example, these have an impact on timetable organization (with preparatory meetings being omitted, insufficiently planned or held too close to plenary sessions), and delegates' access to documents (decision reports communicated too close to the meeting). The creation of a general

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[53] For example, "National capacities strengthened and utilized to safeguard the intangible cultural heritage, including indigenous and endangered languages, through the effective implementation of the 2003 Convention" (ER 6).

[54] Cf., 196 EX/15.INF

[55] Recent, renewed efforts are not yet altogether sufficient to override the observed "failure" of this convention which, as one specialist put it in 1993, could have prompted Member States to re-examine their strategy in this area more radically. See Patrick J. Boylan, Review of the Convention for the Protection of Cultural Property in the Event of Armed Conflict, UNESCO, 1993, 232 pages (particularly page 7). The performance indicators still show this. For example, the impact of the 1954 Convention is not monitored in a single management chart: it is necessary to look for documents in three different series to compile data that is nonetheless simple, and could incite governing bodies to call into question the efficiency of the process: only five European sites are listed on the International Register of Cultural Property under Special Protection – in Austria, the Netherlands and the Vatican, far from any risk of armed conflict, and, published in 2015, nine Mexican sites. The modesty of these statistics should not, of course, detract from the impact of the recommendations and work accomplished over 60 years, but it does, after so many decades and the establishment of the Second Protocol, raise a problem of governance responsiveness, both in economic terms (the cost of meetings given the results), as well as of efficiency (the number of protection decisions) and effectiveness (the effectiveness of the protection).

guide would allow these best practices to be harmonized and spread throughout the Organization. The following *best practices* in particular could be included in the general guide.

112. Organizing *preparatory meetings* to plenary sessions, and convening them with sufficient notice, could be made a general rule. A system and timetable for informal consultations allowing consensus to be reached duly and in good time, before instead of after the opening of a session, should be widely adopted.

113. *Limits could be more systematically set on the duration of discussions of a given item in plenary meetings.* Once such a limit was exceeded, the item would automatically be referred – not to an additional, costly meeting (as night meetings are becoming less common) – but, in the case where a silence procedure has failed (see below), to a parallel *open group* without causing any delay in dealing with the rest of the agenda. V*isual (clock)* and *audio* systems for managing meetings should be widely adopted so that these predetermined time limits are respected. The chairs of meetings must be vigilant in applying these general rules, and other complementary ones that they decide themselves for debate management.

114. Meetings and their summary records are frequently prolonged and weighed down by many oral interventions that are usually more formal and loaded with protocol than with substance. Time allocated to each agenda item could be increased in a more deliberate way by establishing a limited number of priorities and dealing more systematically with secondary issues in other ways. Thus, participants' comments on *procedural issues* (such as translation) or on *highly technical* substantive issues could be dealt with exclusively *online* or in *writing*. Purely political statements, which have their rightful place, might be expressed in writing and distributed before meetings.

115. Potentially consensual decisions might, in the form of online documents, be subjected to a "*silence procedure*" similar to those used by NATO, the European Union and the GAVI Alliance.[56] Efficient and economical, this procedure still respects the States' sovereign right to dissent, but means that a specific effort must be made to justify dissent or reservations in writing, and allows consensus to be reached outside of formal sessions.[57]

116. These courses of action can rarely be undertaken separately, and usually require convergent implementation with other actions referred to, especially regarding their legal codification so as to align the law with practical requirements. There is no absolute obstacle, only the possible lack of a clear-cut will to take immediate action without further ado to integrate all the time-optimization techniques into the day-to-day life of the Organization, especially in training and induction.

Partial conclusion

117. Progress has been made in the past few years in line with the above recommendations, most of which have been worked on for a long time, when they have not been sidelined, implicitly or explicitly, by all or some of the governing bodies or Member States. It all depends on the current capacity of governance to evolve spontaneously with increased vigor while actively preserving short-, middle- and long-term institutional memory.

118. In 2013, the Executive Board summarized the direction necessary reforms should take, although these were never concretized, when it "*suggested that intergovernmental bodies include the following points during their self-assessment – although it is for each intergovernmental body to decide how to conduct these*:

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[56]   Formerly the Global Alliance for Vaccines and Immunisation.
[57]   Following a discussion or upon the dissemination of a decision taken under delegated authority, subject to the reservation described hereafter, a time limit is set for any objections to be expressed. Beyond that limit, if the silence has not been broken, it is deemed that the decision has been taken or the text has been adopted: any opposition expressed within the time limit, by one member or more members constituting a blocking minority, results in the draft decision or text being referred to the soonest meeting of the governing body, which may be a teleconferencing meeting.

- *Ensure that every programme has its own well-defined niche and recalibrate its activities accordingly, eliminating any possible overlap with other programmes.*

- *Lighten its governance structures and work practices.*

- *Reduce the size of its governing bodies, eliminate sub-structures, and reduce the frequency of its meetings.*

- *Reconsider the composition of governance bodies to ensure representation of necessary sectoral expertise.*

- *Propose modifications to statuses and rules of procedure to take account, where applicable, of the challenges listed above and to clarify decision-making processes, accountability frameworks and respective responsibilities of Member States and the Secretariat.*

- *Produce fewer documents, shorten meetings and make better use of information and communications technology, and more economical approaches to participants' travel and subsistence costs."*[58]

119. Two years later, in spite of the wide-spread self-satisfaction in the self-assessment conducted in the UNESCO universe, a number of Member State representatives reiterated to the External Auditor that, for example:

– "Decisions and recommendations are sometimes convoluted, unclear, too generalized and unenforceable."

– "Recommendations concerning governance have often been too general to have any effect (*file and forget)*".

– "External entities providing advisory services to governing bodies exceed their missions or apply excessively conservative pressure. There is sometimes a lack of alternative viewpoints".

– "Decisions remain unenforced for years without being cancelled".

– There is, "no convenient system for monitoring the implementation of decisions of the General Conference and Executive Board, in particular regarding the work of field offices."

120. A well-organized array of moderately ambitious measures that are likely to be relatively easy to implement and effective is therefore recommended once again: the heterogeneity of the current mosaic and the performance of its governing bodies will last as long as the fiction (that is all the more easier to accept in that it does have a legal foundation) that it is for each body to decide as to its governance, even though all the Member States meet as the General Conference.[59]

121. Only a rigorously elaborated and applied methodological framework will effectively counter the hesitation and procrastination that have all too often prevailed. This especially calls for the constant validation, dissemination and updating of best practices in a guide, a tool whose effectiveness has been shown by organizations such as the Global Fund to Fight AIDS, Tuberculosis and Malaria and GAVI, in Geneva.

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[58]   37 C/49 Add. Annex – para. 45.
[59]   The International Labour Organization has a Deputy Director-General in charge of "reform" and, like GAVI, a standing working group on governance, whose organizational methods might be considered by the Executive Board.

Recommendation No. 3. The External Auditor recommends that the General Conference:

   (i)   delegate the steering and management of the following ten actions to the Bureau of the Executive Board;

   (ii) to that end, provide the Board with the appropriate means to ensure, after obtaining the opinion of each of the governing bodies, consulted as needed and in the most efficient way, the adoption, at the 39th session of the General Conference, of a guide to best practices applicable to the whole of UNESCO and its dependent funds, programmes and entities:
   - **accelerate the shortening of sessions;**
   - **group meetings together;**
   - **make annual meetings biennial, and biennial meetings quadrennial;**
   - **make more use of teleconferences;**
   - **convene essential meetings only and finance them through the regular budget;**
   - **reduce the number of meeting participants;**
   - **shorten agendas by prioritizing and delegating minor decisions;**
   - **increase the delegation of authority to the bureaux;**
   - **simplify and improve the dissemination of results;**
   - **encourage best practices.**

122. The following provisions are proposed to mitigate the risk of implementation of this recommendation being affected by half-measures:

Recommendation No. 4. The External Auditor recommends that:

   (i)   the Secretariat place at the Executive Board's disposal the budget (possibly funded by the resources of the appropriate Special Accounts), experts and services required to establish a draft "guide to best practices in governance" and a concrete implementation plan to be considered by the Executive Board at its autumn 2016 session and for adoption by the General Conference at its 39th session;

   (ii) the experts to be placed at the Board's disposal should not have had any ties whatsoever to UNESCO over the previous three years, and should ensure balanced representation of the management cultures of the Member States of the General Conference;

   (iii) at its autumn 2016 session, the Executive Board have before it a report drawn up by its experts and validated by its Bureau, containing a significant acceleration plan for the implementation of each action listed in the guide, together with indicators of inputs, outputs and expected outcomes that are measurable and relevant regarding the situation as at 31 December 2015;

   (iv) the reports preparatory to the adoption of the budget contained in document 39 C/5 clearly identify in detail the effects related to the implementation of the guide to best practices, such as decreased expenditure relating to governing bodies, redeployment of the projected savings with a view to the implementation of the plan, dissemination of the guide, and training for delegation and Organization staff members.

III. RESTRUCTURING AND STRENGTHENING EXTERNAL GOVERNANCE

123. After analysing and commenting on the governing bodies' self-assessments and costs (Chapter 1), and on the actions to be taken to better manage governance (Chapter 2), this report will now respond to the General Conference's request to look at "continued relevance [and] overlapping terms of reference".

124. It is up to political authorities to lead and supervise the work of the Organization, determine its strategic direction, set its priorities and determine the level of acceptable risk. To the External Auditor, the verdict seems unequivocal: like many other organizations of all types, UNESCO has shown uneven success in this area and should not only strengthen its external governance, but also restructure it.

(1)   Forty-nine governing bodies and related entities: reducing overlaps is indispensable

125. The External Auditor has established the synoptic table below to illustrate the proliferation of legal instruments and governing bodies: 49 governing bodies and related entities, including 13 for eight conventions, five for three intergovernmental committees, 16 for ten category 1 institutes, and 12 for ten programmes at a level requiring consistent external governance (see the box at the bottom of the table).

126. The few dozen bureaux, committees, commissions, advisory boards, groups and other bodies supporting them cannot be listed in a single page. This complexity can be found nowhere else among United Nations system agencies with even remotely comparable resources (some $250 million per year). No exhaustive mapping of these entities exists.[60]

127. As indicated by its name, UNESCO has clearly articulated fields of competence: Education, Sciences (divided into two categories), Culture and Communication, and Information. Except for Communication and Information, each sector (in columns in the table below) has a dozen governing bodies, and two or three times more bodies of a diverse nature that advise them. Their statutory texts are extremely varied and their practices, even more so.

128. The standard-setting role of UNESCO largely accounts for this heavy structure, which, as might be expected, has given rise to onerous, and unevenly controllable, bureaucratic enlargement. The roles, structures and working methods of governing bodies are the result of a great variety of standard-setting instruments that established them in contexts that have changed over the decades. The results are historical differences among them that do not correspond to operational rationales and, in particular, risks of overlapping terms of reference and gaps in the system. Some stakeholders say that Member States have stacked bricks on top of each other in a way which is often incoherent, often lacking synergies, and that the building has become unsteady and is likely to collapse under its own weight.[61]

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[60]   For this audit, the Secretariat updated the list of bodies in annex to document 191 EX/16 Part IV. UNESCO has also adopted 13 declarations or charters that do not have governing bodies or their own funds.

[61]   The Secretariat has taken some initiatives to tackle this situation. Since 2012, a Cultural Conventions Liaison Group (CCLG) has brought together the secretariat heads to strengthen coordination among the conventions. In 2013, the group still "need[ed] clear roles and accountabilities" (Audit of the Working Methods of Cultural Conventions, IOS/AUD/2013/06). In another example, in 2014, the Section for Intangible Heritage brought together some members of the secretariats for the 2003 and 2005 Conventions, but only for these conventions, with the aim of identifying models, methodologies and tools suitable for developing policies for the safeguarding of intangible cultural heritage.

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Table No. 2: Legal instruments and governing bodies

Source: Auditeur Externe, mai 2015
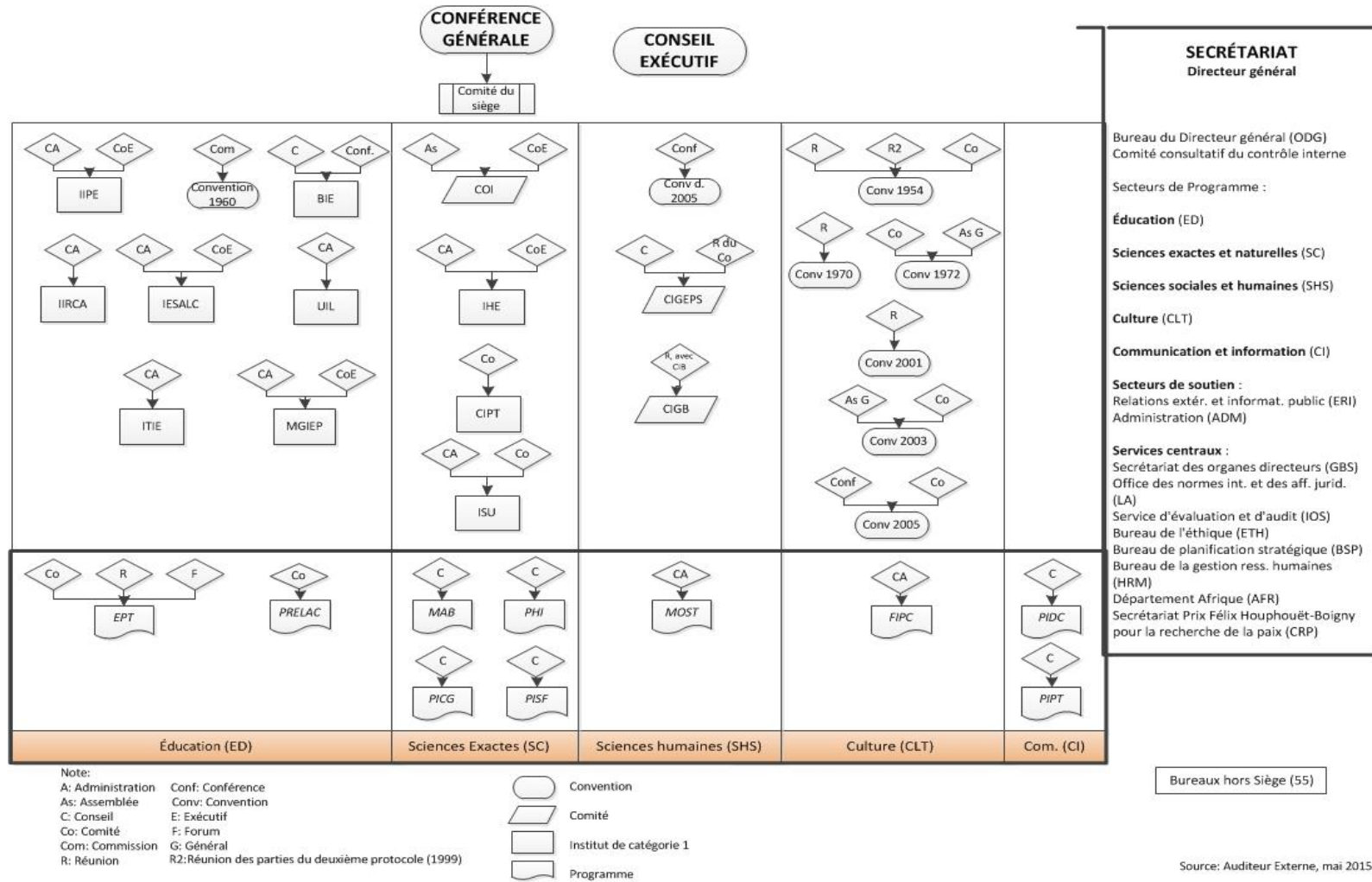
129. The conventions and protocols were developed as the number of Member States rose and the political balance of power among or within continents changed. Their perimeters vary, in particular regarding the number of States that have ratified them. Their different scopes are excessively specialized and were defined according to priorities set by different inner circles during different periods. Their wording was the result of compromises focused on the convention in question, and with no effort to group together related missions or always ensuring the coherence of the whole set of instruments thus established. The scope of category 1 institutes is even more fragmented.

130. A major difficulty lies in the very varied adherence of Member States to the standard-setting instruments produced in this way. Although UNESCO, a specialized agency, is universal, only the 1972 convention is almost universal (see the column on the right below). There is a wide range in the number of convention ratifications, both within a single area, such as culture, and between different areas.

Graph 3: Number of convention ratifications by States Parties, 2010-June 2015
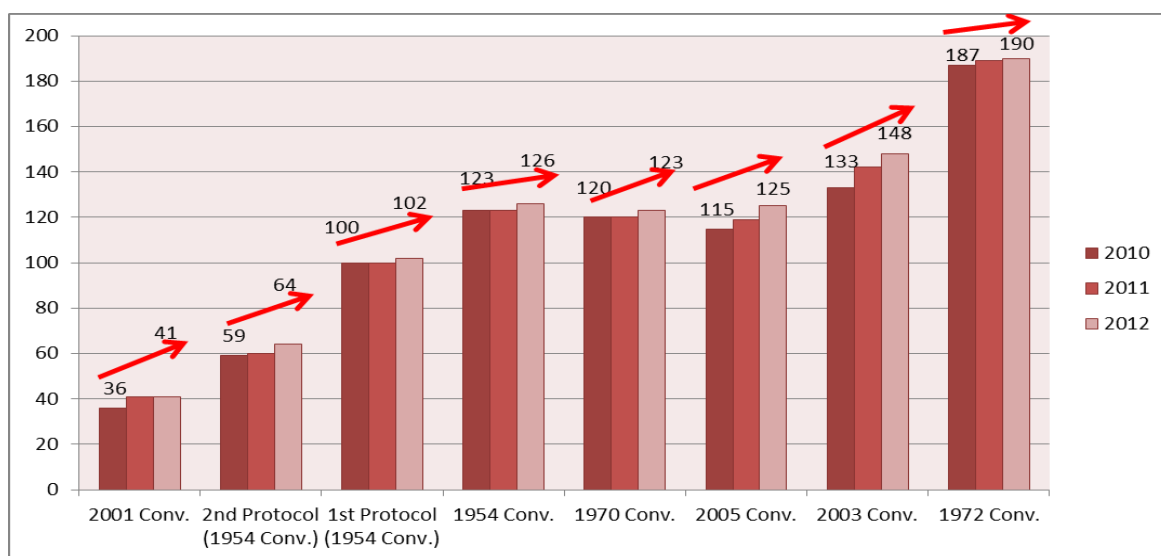
131. This dispersed governance is carried out according to arrangements that are often heterogeneous, particularly since the conventions remain *de jure* operationally autonomous or independent. The General Conference has allowed its remit and that of the Executive Board as regards conventions, institutes and programmes, to become highly variable, as the Independent External Evaluation (IEE) has pointed out without any subsequent actions being taken.[62] This asymmetrical fragmentation harms the overall capacity of the Organization to report on its actions in a uniform and concise manner. Aligning these forms of governance into a homogenous and well-designed framework would help to enhance the relevance of the oversight mechanisms by lightening or increasing weight depending on the excesses or deficiencies to be ironed out.

132. The governance of these instruments, as soon as they are adopted, is also in part hindered by the varying commitment of States. According to some observers and analysts, some States "are happy to sign any convention, even when they do not have the slightest intention of implementing it", either wholly or partly, on account of a lack of resources or deliberately.[63] The objectives and functioning of the governing bodies and their secretariats, as well as the implementation of their decisions and recommendations, are all affected by this. It is beyond the scope of this report to analyse this political aspect, which partly explains the difficulties encountered in improving the governance of many international organizations. It must, however, be said that this factor is very

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[62] Op. cit., 2010, Annex 4, "Governance Arrangements in UNESCO Programmes".
[63] Professors Patrick J. O'Keefe and Lyndel V. Prott, Editors, Cultural Heritage Conventions and Other Instruments, London, Institute of Art and Law, 2011, p. 6. Their observations may be transposed to many other sectors.

significant. Making operational decisions by consensus in such a context can lead to choosing the lowest common denominator between opposing points of view. In this case, any governance reform runs the risk of affecting only subsidiary details.

133. UNESCO is, nevertheless, highlighting elsewhere requirements for good governance. With the financial support of the European Union, it has developed an Expert Facility Project to strengthen the system of governance for culture in developing countries in the framework of the aforementioned 2005 convention. In particular, UNESCO has underscored that this "system of governance" is "the result of the interaction of the measures, decisions and activities undertaken at different levels of government […and the] capacities and skills" of institutions and experts "to examine" and face "the crucial importance of coordination and collaboration within government".[64]

134. The Organization's recommendations to its partners in the field could also be usefully applied to its own governance. Having completed this analysis, the External Auditor believes that the goal of optimizing the impact of UNESCO in the framework of the United Nations objectives must override the legal arguments invoked to justify the inaction that has greeted many recommendations for reform.

135. The risk of overlapping terms of reference has already been identified. The internal auditors thus made the following recommendations in an evaluation report of UNESCO's standard-setting work in the area of culture (October 2013): "Recommendation 11. Suspend the Subsidiary Body,[65] so that all nominations are evaluated by one common and independent body […] Recommendation 16. Create opportunities for joint thinking, exchange of experiences, cooperation and synergies between UNESCO's culture conventions of 1972, 2003 and 2005 and establish appropriate mechanisms for this."[66] These recommendations are beginning to be acted upon: the common body has thus been established.

136. The Executive Board also noted in 2013 that "mission creep can occur without proper institutional oversight leading to the risk of programmatic overlap and duplication."[67] (These risks are also significant for category 1 institutes).

137. It has been acknowledged that "a simplification of the various statutory processes should be further explored, by harnessing the potential for greater synergies, harmonization and efficiencies while bearing in mind requirements regarding the quality of the work and the specific mandate, constituency and functioning of individual governing bodies."[68] Nonetheless, action in this direction is still quite hesitant.

138. Working groups responsible for the pre-selection of projects and panels of experts are involved in similar areas, such as those funded by IFCD or IFPC[69] or in the framework of heritage-related conventions; consideration should be given to the savings and performance improvements which could be obtained by merging them.

139. In the name of quasi-intangible "specificities in the terms of reference, composition and functioning" of governing bodies, some situations continue to resemble that of the 1954 Convention (armed conflict). This convention has been followed by others although the unique temporal and spatial "armed conflict" factor does not appear to justify the existence of specific bodies, especially given the modest results obtained. In addition, as will be seen below, the argument invoking the

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[64] UNESCO, Strengthening the governance of culture to unlock development opportunities, 2013 (75 pages), p.6.
[65] Established in 2008 by the Intergovernmental Committee for the Safeguarding of the Intangible Cultural Heritage in accordance with its rules of procedure (eponymous 2003 Convention) while other bodies and candidature selection procedures had already long existed in the area of heritage.
[66] *Ibidem*, p. 13.
[67] Document 37 C/49 Add., Annex, para. 44. The Executive Board also noted that "an assessment of the potential programmatic overlap found no major duplication of intergovernmental programmes with other programme activities, but rather complementarity."
[68] Document 37 C/49 Add, 24 October 2013, Annex, p. 1.
[69] International Fund for Cultural Diversity and International Fund for the Promotion of Culture.

variable circles of States Parties is not compelling.[70] This structural duplication has been identified for a long time without being remedied.

140.   The Convention against Discrimination in Education, adopted by the General Conference in 1960, has objectives that overlap with those of the International Covenant on Economic, Social and Cultural Rights adopted in 1966 by the United Nations General Assembly. The former lacks any human or financial resources and its Conciliation and Good Offices Commission has not met since 1975. (The conciliation commission of the Intergovernmental Committee for Promoting the Return of Cultural Property to its Countries of Origin or its Restitution in Case of Illicit Appropriation has, for its part, maintained since 1978 a list of 60 mediators and conciliators designated by 30 countries, without ever having had a case to arbitrate, and without this ineffectual assignment being reconsidered).

141.   Some of the ten sites on the International Register of Cultural Property under Enhanced Protection, established by the Second Protocol of 1999, are also on the World Heritage List. The existence of several lists, each with its autonomous governance and cumbersome inscription procedures, is not perhaps worth the expense (which only cost accounting would be able to determine precisely). The Secretariat has nonetheless ruled out the hypothesis of a simultaneous inscription procedure for lists or registers with different governing bodies. It considers that an integrated approach with national reporting on the situation at the sites would suffice (and might also be facilitated by the recent administrative restructuring of the Culture Sector). The Working Group on the Revision of the Operational Guidelines decided on 30 June 2015, alongside one of the sessions of the World Heritage Committee, to reject a proposal made by the 1954 Committee favouring synergy between the 1972 Convention and the Second Protocol to the 1954 Convention, and not re-examine its decision before 2019. Until then, it is still forbidden for States to deposit one single dossier for the inscription on both lists. As the Chair of one governing body concluded, *"It seems that beyond the speeches on synergies, attitudes are not yet ready; not among certain States, and certainly not everywhere in UNESCO."*

142.   The protection of heritage in occupied territories is mentioned from different angles in most of the conventions and protocols in the field of culture. This recurrent theme and others like it have been highlighted in successive recommendations. Since these repeated recommendations are not matched at the top of the Organization by strong selective priorities backed by credible means, their feasibility is not always clear.

143.   The General Conference authorized the Director-General to review operational mechanisms that pursue objectives similar to those of the 2005 Convention after the adoption of the Programme and Budget for 2008-2009. The Secretariat had subsequently acknowledged at that time that the International Fund for the Promotion of Culture (IFPC) and International Fund for Cultural Diversity (IFCD) were pursuing similar goals and acting in the same spheres, namely the "provision of support for cultural policies, institutional infrastructure and cultural industries, and capacity building". No structural reforms, however, have been undertaken. Two governing bodies are responsible for promoting culture and protecting the diversity of cultural expressions: the intergovernmental committee for the eponymous 2005 Convention with the IFCD, created by that convention, and the intergovernmental committee of the IFPC, established by the General Conference in 1974. They have overlapping fields, even if their activities have been somewhat differentiated because of the External Auditor's recommendations, the IFPC being of benefit to a wider range of activities in all UNESCO Member States and the IFCD being reserved for developing countries that have ratified the 2005 Convention. Furthermore, their legislative bodies

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[70]   At the end of this audit, to justify the superimposition of conventions and governing bodies, one governing body highlighted the fact that "the 1972 Convention mainly envisages measures to safeguard the view (not constructing a building next to the site, respecting strict planning prescriptions, etc.), without envisaging adequate integrated measures to preserve the property against risks (human and natural)." The economy and efficiency of a division between "the view" and "risks" of a single site, entrusted to two independent legal instruments and governing bodies, merits reflection.

and panels of experts are involved in similar areas in an uncoordinated way. (The wide variety of UNESCO entities in which experts play a role, and their number, was documented by the IEE).

144. The International Convention against Doping in Sport was adopted in 2005 while the Intergovernmental Committee for Physical Education and Sport (CIGEPS), established in 1978, already had competence for the fight against doping. They have distinct secretariats and modest budgets, and merging these might be examined.

145. The 2001 Convention on the Protection of the Underwater Cultural Heritage has objectives in common with the 1960 UNESCO Intergovernmental Oceanographic Commission (IOC) and the World Heritage Marine Programme, even if they have specific fields.[71]

146. The IOC is governed by its 1960 Statutes, last reviewed in 1999. This UNESCO body enjoys a great deal of autonomy, as many of the Organization's governance rules were adopted after its establishment and do not apply to it. Increased formalization of its relations with the other organizations in the UN-Oceans coordination system could be envisaged to avoid potential duplication and gaps between its remit and theirs.

147. The Programme on Man and the Biosphere, launched by the General Conference in 1970, is competent in the area of biodiversity protection at 105 sites (16% of the sites it recognizes) that it shares with the World Heritage Convention. Its Bureau acknowledges the overlapping and questions that have resulted: for instance, the Programme requires a follow-up report every ten years, and the Convention every six years. Not at UNESCO's initiative, but at that of a non-governmental organization, a study to remedy this situation was under way in 2015.

148. The structure of the commissions presents several examples of redundancy. The Finance and Administrative Commission (FA) and the Programme and External Relations Commission (PX) of the Executive Board have complementary but partially overlapping areas of competence, which may overlap even more with the gradual adoption of a results-based programme budget. At its 179th session, the Executive Board recommended a more rational division of work between these commissions.

149. Similarly, the missions of the ad hoc preparatory group, entrusted on an experimental basis with preparing the work of the two permanent commissions since 2011, fall within competences which should normally be assigned to the permanent Bureau of the Executive Board if it had the appropriate expertise and working resources to facilitate the preparation of dossiers and recommendations to be submitted to the commissions and then to the Executive Board.

150. The governing bodies have funded only a few concerted actions such as a coordinated evaluation in Mali in 2013 covering the conventions of 1954, 1970, 1972 and 2003 – a promising initiative that has not led to any other developments or applications.

151. The risks of strategic discontinuity are poorly monitored. Indeed, while every level should implement the decisions of the General Conference and the Executive Board, some bodies refrain from doing so to varying degrees. The risk that governing bodies may take decisions outside their areas of competence is certainly limited by their modest budgetary means, but internal controls do not really acknowledge that risk.

152. More encouraging is the example of the effort to work together launched by the International Bioethics Committee (IBC 1993), the Intergovernmental Bioethics Committee (IGBC) and the World Commission on the Ethics of Scientific Knowledge and Technology (COMEST) which have

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[71]   The IOC promotes the protection of the marine environment. The World Heritage Marine Programme deals exclusively with natural marine sites belonging to the World Heritage List. The 2001 Convention deals with underwater cultural heritage, wherever it is, and protects it against plundering, commercial exploitation and destruction resulting from industrial activity.

similar purposes.[72] Since 2014, their Chairpersons have held meetings to work together and reduce overlapping. A joint meeting of the CIB and the CIGB was held in the same year, and another in 2015 between the CIB and the COMEST (both composed of experts, unlike the CIGB). The Secretariat estimates that the resulting economies come to about $9,100 a year (reduction of CIB-COMEST interpreting costs by 26%), not including the redeployment of indirect costs: the meeting room and other staff members. A reduction of the number of public meetings, compensated by private meetings (no savings), is under way. Furthermore, the staff numbers of the three secretariats were reduced in the spring of 2014 from 3.1 to 2.1 full time equivalents; a saving of 28% (estimated total annual cost reduced by $395,000 in 2013 to $284,000 in 2015).[73]

153. This last example is innovative, but it results more from the initiative of experts than of Member States. Over the decades, the Organization has then reiterated warnings, but a significant reduction in the risks of overlaps and of dispersing insufficient resources has remained practically unattainable. The hypothesis of a more proactive strategy will hardly seem credible as long as the Member States refuse to forcefully rethink the multiple layers of similar legal terms of reference.[74]

154. A number of avenues to be discussed, particularly those aiming at simplification and cost and risk reduction, would entail amendments to the texts governing UNESCO and to its conventions and rules of procedure. Provisions relating to amendments vary from one text to another, the General Conference being for instance competent only in relation to some of the conventions. For the most recent conventions, any amendment adopted by the plenary body of the convention, whatever its scope, is subject to a ratification procedure and will only enter into force when ratified by two thirds of States Parties. Given the complexity and length of this process, States Parties rarely support the amendment of a convention. This can be a major obstacle to improving the governance of the governing bodies.

155. In the absence of a restructuring of legal instruments, the relations and synergies among governing bodies involved in similar or closely-related fields have not been re-examined consistently. Reduction in budgetary resources has scarcely been utilized to remedy this. Yet other international organizations have taken radical steps to limit negative effects of this kind and economize the public resources concerned. This is true of the United Nations, for instance, which has long entrusted management of the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA) and the Inter-Agency Procurement Services Office (IAPSO) to the same executive board.

156. The reform successfully carried through by the Council of Europe, which was facing a situation similar to that of UNESCO, likewise shows that it is possible to streamline supervision of entities coming under different international conventions. In 2011, in response to a cut in resources, the Council of Europe set up a single Steering Committee for Culture, Heritage and Landscape to manage the work relating to 11 international conventions with various governance arrangements, scope and activities that had hitherto each had its own steering committee.

157. This single steering committee was established by the Committee of Ministers under Article 17 of the Statute of the Council of Europe subsequent to Resolution CM/Res(2011)24 on intergovernmental committees and subordinate bodies, their terms of reference and working methods. It coordinates and supervises implementation of the prime objective, which is to provide technical assistance to Member States for producing policies rather than drawing up inventories.

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[72]   Furthermore, while the World Health Organization (WHO) intervenes in the same field as UNESCO and they are both on the United Nations Inter-Agency Committee on Bioethics (UNIACB), the permanent secretariat of which is provided by UNESCO, there is no agreement to clarify their respective competences in the field.

[73]   Governing bodies regularly reflect upon their governance. Thus, the International Hydrological Programme (IHP) plans to change its governance, but sometimes in the opposite way to that proposed in certain of the recommendations reiterated in chapter II *supra*: it wishes among other things to double the frequency of its sessions, until now biennial, with one out of every two annual sessions funded by a host country.

[74]   There is a risk of overlap not only among the governing bodies' terms of reference but also between some of their terms of reference and those of other international organizations working in the same field and sometimes the driving force behind international conventions developed jointly with UNESCO.

The legal obstacle constituted by the varying number of non-Member States parties to the conventions to be jointly supervised was removed by Decision CM/Del/Dec (2013)1168/10.2: in cases where there was no convention-based body including all the Parties, non-Member States would have voting rights only in meetings concerning conventions to which they had acceded.

158.   This model could be applied to management and supervision of conventions whose fields overlap, particularly in the spheres of culture, physical education and sport, education, various types of heritage, oceanography, basic science and bioethics: for example, by merging the IFCD and IFPC, amalgamating the three bioethics committees or combining the anti-doping convention secretariats.

159.   The UNESCO Secretariat believes that standardization is not necessarily logical or desirable. It takes the view that the recommendations regarding the concertation or merging of governing bodies made in this report are based on "factual errors" with regard to the current legal instruments. However, cumbersome as the procedures to amend them may be, legal instruments are not untouchable: it is thus the duty of Member States to move beyond a legalism that is not an end in itself and not to give in to the zeal of those defending their own territory by concentrating internal and external pressures.

160.   The meeting of the 126 High Contracting Parties to the1954 Convention is also that of the 103 Parties to the First Protocol (1954), which shows that it is, in fact, possible to amalgamate the governance of two different legal areas.[75]

161.   **The General Conference will be confronted here with a decision to be made between confining itself to marginal improvements or adopting a legal procedure tailored to its objectives when the amendment of rules of procedure is not sufficient.**

Recommendation No. 5. **On a provisional trial basis, the External Auditor recommends that the General Conference:**

(i)   **decide to elect, from 2016, the same States Parties to the governing bodies of the heritage-related conventions and that the governing bodies thus constituted shall hold their respective sessions in a single joint session, under appropriate legal arrangements;**

(ii)   **entrust the Executive Board with organizing the implementation of this arrangement by its autumn 2016 session and provide it with appropriate resources;[76]**

(iii) **request the Secretariat consequently to merge the secretariats of these conventions by 1 September 2016.**

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(2)   Streamlining governance of category 1 institutes

162.   The ten category 1 institutes [77] have a wide range of statutes, fields of competence, governing bodies and secretariats owing to the variety of legal instruments with which they were

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[75]   Moreover, its only organizational mandate is studying the problems regarding the implementation of the Convention and its Regulations, and making recommendations thereon. This de facto merging can be explained by the absence of a mandatory body expressly provided by the First Protocol.

[76]   For example, by extending the remit of the panel of experts mentioned in Recommendation No. 3 and instructing it to consult widely, including within the Secretariat, and submit for examination at the autumn 2016 Executive Board session a report proposing organizational amalgamation of governing bodies by sector, while drawing conclusions from any problems encountered during implementation of the previous recommendation.

[77]   At its 77th session, the Executive Board adopted a typology of the regional bodies involved in UNESCO's programme. Despite making several amendments since then, the foundations of this typology are still in force.

set up. Their distinctive features are in part due to proposals and extrabudgetary funding from the States where they are located. The extent to which they are supervised by the main governing bodies and the Secretariat's sectors also varies.

163. This heterogeneity entails significant dispersion of resources and functions, some of which are the same but are performed in each institute by different staff members, with no attempt at economies of scale. This limits opportunities for complementarities and for better achieving, at the same or lower cost, the goals allocated to them by UNESCO's governing bodies. It particularly complicates supervision of these institutes, which is split between several of the Organization's governing bodies (and sometimes shared with other international organizations). This complexity is compounded in some cases by the high degree of scientific specialization, which would require supervision at an equivalent level.

164. For institutes in the Education Sector, the internal auditors have stressed the risks of overlapping, wasteful competition and loss of performance created by the current lack of links between them.[78] They each have their own geographical sphere and, to varying degrees, their own operational expertise, and each finds its own extrabudgetary resources, but, beyond their specializations, their fields are largely complementary, and, in some respects, the same.

165. Some informal cooperation of varying kinds has taken place between them but without a single, organized network having been set up. It is up to their governing bodies to agree on a suitable strategy and ensure that the chairs, bureaux, management and services of Education Sector institutes develop more regular working exchanges – particularly through electronic media. At the very least, a two-yearly meeting of chairs and directors, coinciding with the General Conference, might evolve into a joint governing body, without adversely affecting either their identity – often forged over the years by privileged, trust-based partnerships with their financial sponsors – or the independence of day-to-day management required by the geographical dispersion of the individual institutes.

166. Furthermore, in so far as they all come under strategic and operational supervision by the Education Sector, these institutes might be combined in a federated structure with a single governing body for strategy, finance and management (bringing together representatives from each institute), with operational governance being provided by an academic programme board in each institute.

167. Such an arrangement would enable the Organization to exercise strategic supervision more effectively and consistently – in a body where its ascendancy would be inbuilt – over the various dimensions currently managed by each individual institute.

168. Several institutes are opposed to such a suggestion, considering that the decentralization of their governing bodies is an asset, particularly for the permanence of voluntary contributions received from the States that host them, and not a risk; such opposition, based on arguments that merit examination, calls for in-depth consultation.

Recommendation No. 6. The External Auditor recommends:

  (i)   experimenting with a two-yearly meeting of chairs and directors of Category 1 institutes in the Education Sector and with structured coordination between the two sessions;

  (ii)   examining, on the basis of this trial, the requirements for combining the institutes within a single *corporate* unit of which the current institutes would

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[78] Among the entities concerned are institutes and centres classed by the level of their dependence on the Organization: in category 1 if they are "integrated" to it (IC1), in category 2 (IC2) if they are "under its auspices".
Or recommended an analysis of those risks: see in particular IOS/EVS/PI/119 REV. Review of the UNESCO Institute for Lifelong Learning (UIL), March 2013, page 25.

form operational divisions, with a single supreme governing body;

(iii)   that for the autumn 2016 Executive Board session the Secretariat produce a report that sets out the lessons learned from this trial and the conditions under which combining the institutes, or at the very least the establishment of joint governance, might be possible, together with an action plan to achieve this.

(3)   Reducing the diversity of rules and procedures

169.   This fragmentation has led in particular to many disparities between conventions in all sectors and the motley rules and procedures that abound. The legal texts governing conventions in the Culture Sector thus range in length from 11 to 171 pages. Admittedly the introduction of improvements sometimes takes up a substantial amount of governing bodies' time, but, as indicated in the previous section, the process is disorganized, exceptionally slow and not necessarily reflected by more efficiency in their work.

170.   Governing bodies have not, for example, introduced common requirements for the inscription of the same property or site in more than one convention list, or for national reports.[79] Governance of potential synergies within the Organization is more a matter of declarations of intent than determined exercise of power. The World Heritage Committee has however planned to examine the Secretariat's proposals at its 39th session, and their implementation could initiate a certain rationalization.

171.   Regarding this last point, as well as the previous ones, the wide variety of regulations means that delegates constantly have to adapt to institutions' different rules of procedures and procedural guides. Harmonization of these rules and guides would be time-saving as well as helpful when training new delegates and institution chairs.

172.   In addition, harmonization of existing methods and procedures in advisory bodies would make work easier for both delegates and the Secretariat. In particular, it would be useful to harmonize the requirements relating to the composition of advisory bodies by the governing bodies, together with the rules for preparation and use of their opinions, and to generalize the practice of periodic independent reports on experts' actual value-added.

173.   Clarification and harmonization of the role of governing body secretariats should be along the same lines. The United Nation's *Repertoire of the Practice of the Security Council* could be a model here.[80]

174.   The foregoing also calls attention to the above-mentioned 'requirements regarding the quality of work': many of the delegations interviewed considered that compliance varied in the governing bodies. The Secretariat's concern that this audit should not encroach on its own territory meant that it was impossible to register official examples of adverse effects on the quality of work of convention secretariats, but it is fairly generally thought that the latter do not always have the resources to cope with all the tasks for which they have been made responsible. Budget constraints, even if mitigated by the requisite consolidation of resources, can only exacerbate tensions likely to affect the quality of their work. This makes harmonization and simplification of procedures all the more necessary.

175.   All provisions relating to governance of governing bodies should be specified in a governance code.[81] The Executive Board should submit updates to the code to the General

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[79]   This also applies to programmes managed by the Secretariat, such as the Memory of the World Register. Nominations of documentary heritage must follow the specific procedures laid down by the International Advisory Committee of the Memory of the World Programme, which makes the decisions.

[80]   http://www.un.org/en/sc/repertoire/

Conference at four-yearly intervals at the suggestion of advisers and the Audit Committee (see below) regarding matters within their purview.

Recommendation No. 7. **The External Auditor recommends:**

(i) **drawing up a draft governance code in 2016, under the supervision of the Bureau of the Executive Board, that harmonizes and systematizes the rules of procedure, texts and practices of the governing bodies of all UNESCO universe entities;**

(ii) **ensuring that this document is regularly updated through a repertoire of practice prepared by the Secretariat and submitted for approval to the Executive Board;**

(iii) **adopting the decisions needed to implement this system at the 39th session of the General Conference.**

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(4) Restoring trust and improving competence

176. The amount of dialogue between governing bodies and the Secretariat varies. Evidence gathered during this audit suggests that in some cases, admittedly most likely a minority, there was a degree of recurrent and often mutual distrust. A lasting improvement in governance will be hard to achieve without a clear list and analysis of such discordances. Although they are sometimes bound to occur, it is possible to avoid making them worse.

177. Proper management of this risk, like the quality of scheduling and decision-making by governing bodies, depends in part on the ability of the protagonists to master the necessary methods and grasp what is at stake, which raises the problem of how they are selected and trained.

178. The number of consecutive years in the terms of office of members of governing bodies is thought by some to be too limited, to the detriment of continuity, and by others too high, to the detriment of the renewal of expertise required. The (indisputable) sovereignty of States in nominating their representatives, each entity's specific legal status and its freedom of decision are invoked in order to avoid seeking a comprehensive solution: this is another choice to be made by Member States in the light of their desire for improved efficiency.

179. Election and nomination procedures in governing bodies are not harmonized, although they are now published and complied with more frequently. The consultation calendars of electoral groups are not always published sufficiently in advance and with appropriate detail, making selection of candidates more difficult: the deadline should be at least six to eight weeks for the consideration of candidacies for director positions.

180. Representatives of Member States are often allowed to sit on governing bodies without having professional knowledge in these bodies' fields of competence. Validation by a nominations committee using a standard form, particularly for conventions and intergovernmental programmes, would be highly desirable, although it remains the exception.

181. The experience of governance among presiding officers and members of governing bodies, as well as the staff assisting them, is highly uneven. This might be dealt with by creating permanent mechanisms for induction and support, which might usefully include training in group

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[81]   A document that is legal in nature and scope which, where formal governance regulations and procedures are concerned, is different from the *guide* to best practices mentioned in recommendation No. 4, the latter being rather a collection of recommendations and practical suggestions.

leadership and dynamics, making use of former presiding officers or secretaries of governing bodies and of specialized consultants.

182. The terms of chairpersons and vice-chairpersons, which are offices to which Member States rather than individuals are usually elected, and the ways in which their functions are exercised, are heterogeneous: one year or several, renewable or non-renewable. Practices vary even more.

183. These offices may be filled by eminent figures or unknown individuals, either briefly – sometimes for just one session – or for longer, with or without expertise as to the substance and with or without the authority to chair representative assemblies, making an effort or delegating work to colleagues, bringing funding or bringing none, or striking a balance between action and low-efficiency consensus. Some presiding officers may have another seat, whether as chair or not, on a subsidiary body or a related governing body, while others may not. An excellent performance as chair or vice-chair may only be fleeting because of traditional rotation rules, whereas the sovereignty of Member States or their regional groups may sometimes be pleaded in order to overlook the shortcomings of chairs that they have appointed for a longer period.

184. These features are in no way specific to UNESCO. The resultant shortcomings are acknowledged, behind the scenes, to be sometimes harmful. They are to be taken all the more seriously, since, as seen above, governing bodies can sometimes have high meeting costs although they usually have limited means of action.

185. The issue of experience is particularly acute if an election is not based on the candidates' professional, or even scientific, expertise in the relevant field, or if the number of consecutive terms of office for members of the governing body is very limited, which reduces their ability to amass the necessary experience. In practice, the number of terms allowed in each body varies considerably, sometimes being too low, to the detriment of training and continuity, and sometimes too high, to the detriment of the renewal of expertise required.

186. A fair balance based on simple criteria has not been studied, let alone implemented widely. Common rules on the number of consecutive terms of office allowed should nevertheless be adopted (terms limited to two years lead to discontinuity in competences, whereas a total duration exceeding four consecutive years restricts the desirable rotation of seats).

187. By endorsing this miscellaneous division of governance over the decades, the General Conference has chosen its priority: aiming to ensure an equal opportunity – in any case arithmetically unlikely – for every Member State to have its share of chairs and vice-chairs. This priority ought to take second place behind the criteria of competence and continuity. Introducing a system of screening for individual candidates, on the basis of robust and transparent criteria, and training for future chairs and vice-chairs would be difficult but potentially effective. Training should be tailored to the experience of the new officers.

188. Member States' sovereignty allows them total freedom in this matter as well: such improvements are therefore entirely up to them.

Recommendation No. 8. The External Auditor recommends:

    (i)   **examining means of introducing a screening system for individual candidates for the offices of chair and vice-chair of governing bodies, based on robust and transparent criteria of competence;**

    (ii)   **adopting a resolution to limit the total length of consecutive terms of office (e.g. to four years) for the same delegate in a governing body so that delegates can gain sufficient experience but the bodies can at the same time be periodically renewed;**

> **(iii)** **that Member States candidates for a seat on a governing body undertake to nominate a full member or alternate with sufficient experience in that body's field;**
>
> **(iv)** **introducing mandatory training for the offices of chair and vice-chair of a governing body, tailored to the experience of the new officers.**

(5) Moving from consensus to voting

189. Decision-making processes are made longer by systematically seeking consensus and the rarity of deciding by a vote (which may, for example, be on the basis of an absolute, qualified or two-thirds majority or a dual majority based on the amount of contributions).

190. The tradition at UNESCO is to systematically seek consensus, an approach which only appears simple on the surface.[82] To judge by the general appraisal of an expert, the consensus approach conceals the difficulty of Member States to ensure harmonious governance by this means: "Half-way between a contested mechanism enabling a majority and a unanimity that would be unattainable were it openly requested, consensus is, in the international arena, like the struggling expression of a will to live".[83]

191. In large meetings, that can give rise to an unrealistic accumulation of objectives, decisions, compromises and delays. Some representatives of Member States raised the question of whether the use of qualified majority voting – the criteria of which would need to be defined – would or would not be beneficial in terms of not only parliamentary efficiency and economy but also of realism and effectiveness of choices, priorities and their prioritization, which is discussed later. More frequent use of voting would make decision-making quicker. FAO, for instance, is moving in that direction, on a recommendation from an Independent External Evaluation (IEE) carried out in 2007; WHO is also going down that road.

> **Recommendation No. 9**. **The External Auditor recommends establishing an open working group, under the direction of the Chair of the Executive Board and with the assistance of the Secretariat of the Governing Bodies, in order to prepare a proposal, along the lines of practice in other international organizations, to be examined at the 39th session of the General Conference, for systematic voting on a specific set of issues under debate, in each category of governing body, and according to arrangements to be specified.**

(6) Actively taking into account ethical problems

192. The Director-General must report periodically to the governing bodies, in the statutory reports, on the establishment of an ethical working environment within the Organization.[84] The documentation accessible online does not though include any documents concerning the ethical environment of the governing bodies.[85] The States have increased the governing bodies' authority

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[82] It generally consists of a procedure of adopting a text without taking a vote, in the absence of any formal objections from participants, and usually following informal consultations. This mechanism is "in practice, the opposite of what it seems to be, it is an instrument of coercion (...) to get around the disadvantages of formal democracy" (Paul Reuter, quoted in the *Dictionnaire international de droit public*, op. cit.). For an analysis of the underlying behaviours and risks, see: Philippe Urfalino, The Rule of Non-Opposition: Opening Up Decision-Making by Consensus, *The Journal of Political Philosophy*: Volume 22, Number 3, 2014, pp. 320–341.

[83] Guy de Lacharrière, quoted in Jacques Rigaud, Réflexions sur la notion de consensus, Revue d'études constitutionnelles et politiques Pouvoirs – 5, 1978.

[84] 37 C/Resolution 2 of the General Conference on General Policy and Direction, adopted within the framework of the eight-year Medium-Term Strategy (2014-2021) and the four-year Programme and Budget for 2014-2017.

[85] The governing bodies have adopted targeted priorities to address corruption around the world, with hardly any indicators for the means implemented or results achieved (see some examples of other organizations in Annex 8).

with regard to ethics in fields outside of the Organization, but have abstained from any ethical considerations concerning their own members. The explanation is that it should fall to the Member States alone to ensure the ethical conduct of their representatives. The General Conference has only established specific UNESCO codes of ethics for divers working on submerged archaeological sites and dealers selling cultural artefacts.

193. Yet, the risk of conflicts of interest within governing bodies or in dealings with them arises repeatedly. Old criticisms persist, as indicated above, regarding the procedures for drawing up lists, the independence of which with regard to political choices and pressures is not guaranteed by the provisions adopted by the States Parties, particularly in cases involving cultural minorities.

194. Following repeated reports of practices that "seriously damage the credibility" of the 1972 Convention,[86] the External Auditor made recommendations that have only partially been taken into account. The World Heritage Committee even "decided not to implement recommendations 12 and 20 of the open-ended working group related to conflicts of interest", even though it was invited to do so by the General Assembly of the Convention and considering that the rules of procedure should prohibit a State Party from sitting while a decision concerning properties or activities located within its territory is being examined.

195. Annex 8 summarizes the recent recommendations issued by the governing bodies of UNESCO in relation to the risks of corruption and fraud, but which they have not connected to themselves. It could be useful for the Member States to establish a code of conduct for UNESCO (or a section to that effect in the code of governance mentioned elsewhere), and a joint Ethics Committee for all the governing bodies. Although this practice is not yet common among the organizations, funds and programmes, where the sovereignty of the States is sometimes invoked in order to eschew it, the World Bank Group, which has the same Member States, took steps in this direction in 2007.[87] The World Bank Ethics Committee, which meets almost monthly, advises its Board presiding officers and members on their conduct from an ethics perspective, including the risks of conflicts of interest, and investigates suspected cases of misconduct.

196. The governing bodies do not receive assistance from the Ethics Adviser, whose office, within the Secretariat, is responsible for the Declaration of Interest and Financial Disclosure Programme. The aim of this programme is to identify, manage, reduce or eliminate the risk of conflict of interest arising from the financial holdings or outside activities of staff members holding posts from category P-5 upwards, their spouses and dependent children. It also applies to other members of staff who have responsibilities in relation to financial decisions, but not to experts working directly or indirectly with the governing bodies.

197. The Secretariat has limited to the Executive Board the recommendation of the Joint Inspection Unit to share the annual report of the Ethics Office with the legislative bodies, excluding the General Conference from that distribution. Inversely, the governing bodies could make the Ethics Office responsible for extending the reporting programme to their own experts and those of

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By way of comparison, the UNDP Board and the United Nations General Assembly are informed each year of the evolution of a quantitative indicator on the number of proposals issued to help control risks of corruption, within the framework of the multi-year strategic plan of UNDP (UNDP, Executive Board, Integrated Results and Resources Framework (Annex II to the UNDP Strategic Plan 2014-2017), Indicator 2.2.2., 27 May 2014).

[86]   There was a recommendation to "revise the Rules of Procedure of the Committee for better application of the Convention:
 –   prohibit a State Party from submitting a nomination file during its term of office (or at least to postpone its examination by the Committee while the State is present);
 –   prohibit the practice of the presentation of amendments to decision proposals, signed by a series of delegations, before the opening of the debate on the nomination of the site;
 –   ensure the effective transparency of the procedure for the publicity of the debates;
 –   prohibit nominations that do not fulfil the conditions laid down in the Operational Guidelines". Final report of the Audit of the Global Strategy and the PACT initiative, WHC-11/35.COM/INF.9A, par. 188.

[87]   IBRD, IFC, MIGA, Code of Conduct for Board Officials, 2007, 15 pages.

bodies commissioned by them to prepare decisions and evaluate their results,[88] under the control of an Ethics Committee.

Recommendation No. 10. **The External Auditor recommends:**

(i) setting up an ethics committee;

(ii) adding a section on the ethical conduct of members of governing bodies to the code of governance recommended elsewhere;

(iii) that the Ethics Office assist the governing bodies, at their request;

(iv) that public declaration of interest arrangements be put in place for experts assisting governing bodies.

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(7) Strengthening supervision of risk management

198. The General Conference has frequently mentioned the importance of risk management. Indeed, a series of resolutions adopted at its 35th session (2009) constituted a coherent supervisory framework, including examination of the internal audit work and the creation of the Oversight Advisory Committee (OAC, para. 101) as well as the launch of the Independent External Evaluation (para.102). In practice, the governing bodies are so unevenly mobilized that, for example, the ICTP steering committee considered that there was no need for any formalized risk management, even though its resources and tools present many risks.

199. In its summary report of February 2014, the OAC informed the governing bodies that it had "*noted that very positive progress had been made in developing and enhancing the Organization's risk management processes, including the requirement for specific consideration of risk in project proposals, and the introduction of risk management processes to field offices*" and recommended a fraud risk assessment. It also "*noted that there are currently a significant number of outstanding recommendations arising from the external audit process and that focus would be required to review the status of these*". Thus, it could be considered that the governance provided by the main governing bodies is effectively carried out in the area of risk management, subject to those reservations, were it not for the absence of an independent audit committee, which will be examined below.

200. The General Conference has not discussed the Risk Management Committee (RMC), as it is an internal body of the Secretariat, made up of senior staff members. The OAC observed in its aforementioned report that the RMC is not accountable to the governing bodies for its work, and "*noted that the Executive Board is not provided with the Secretariat's risk profile. This may be worth considering in the future*". This last point was still under consideration in mid-2015, in view of the autumn session of the Executive Board. The activities of the RMC have been limited (two meetings in 2012, one in 2013 and none in 2014), but the Director-General asked that they take place twice a month as of July 2015. The Secretariat envisages submitting a report on this subject to the Executive Board in 2016.

201. Moreover, the RMC is not competent to examine the risk surveillance work that falls to the governing bodies, with the assistance of the external and internal auditors. The General Conference could specify a single risk surveillance method, including those internal to governance. For that, the governing bodies can call on the external or internal auditors, a governance adviser as mentioned below, or a newly-independent audit committee.

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[88] This kind of measure would require a redeployment of resources to the Ethics Office, whose resources have been reduced by 90% since its creation in 2010, particularly for training, to a level that is now below that of comparable organizations.

> **Recommendation No. 11. The External Auditor recommends: (i) strengthening oversight of risk management, under the control of the General Conference and within a framework defined by the General Conference, (ii) delegating oversight of risk management to the Executive Board or an independent audit committee; and (iii) that the arrangements put in place and the progress made be reported on to the General Conference at its 39th session.**

(8) Establishing an independent audit committee

202. "As governance and oversight principles are interdependent", in 2006 the United Nations General Assembly established an Independent Audit Advisory Committee, presented "as a model for other United Nations entities to adopt for their own audit committees, to improve their existing audit committees, or as a basis for establishing a new audit committee".[89]

203. The same Member States did not draw inspiration from that within UNESCO, even though, as early as 2002, it was one of the first organizations to set up a supervisory committee. As that supervisory committee had waned, the General Conference reinstated it at the aforementioned 2009 session, in the form of a permanent <u>Oversight Advisory Committee</u> (OAC), although it did not follow the example of the United Nations: the committee remains internal to the Secretariat and advises only the Director-General on risk management, internal and external oversight, its quality and effectiveness.

204. The OAC has clearly played a very useful role since its creation. The self-evaluation that it performed within the framework of this audit shows that, within the limits of its current status, it complies with best practices. Its annual report is submitted only to the Executive Board, but UNESCO's Internet site gives access to it.

205. Certain particularities restrict its role and deprive the governing bodies of advice which elsewhere is the rule:

   (a)   Its four members are external and independent, but appointed by the Director-General and not elected by the General Conference.[90] This form of appointment has a long history in the United Nations system, but is being progressively phased out, to ensure that the independence of audit committees is perceived as indisputable.

   (b)   It only met once in 2010, the year of its restoration, and 2013, which is less than the most common meeting frequency for this type of committee of twice a year, the frequency with which it met in 2011, 2012 and in the first six months of 2015.

   (c)   It is also responsible for reporting to the Executive Board by means of submission of its annual report, although in the form of a simple annex to the Internal Oversight Service (IOS) annual report, which undermines its status. It does not make recommendations to the Executive Board or – as it lacks such a mandate - the General Conference, which are thus deprived of a useful governance tool.

   (d)   The OAC does not give an opinion either on the choice of External Auditor (a draft revision of its role proposes this) or on the External Auditor's fees. Nor is the OAC consulted on the External Auditor's annual audit programme.

   (e)   The OAC does not have the authority to comment on the financial statements, which is a major gap in UNESCO's oversight arrangements.

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[89]   United Nations, document A/60/883/ADD.2, paras. 1 and 20.
[90]   They are appointed for a period of two years, which is renewable once, and receive no remuneration.

206. Regarding these last items, UNESCO has therefore not fully applied the important recommendations of the Joint Inspection Unit (JIU) report entitled "The audit function in the United Nations system".[91] The member organizations of the United Nations System Chief Executives Board for Coordination, of which UNESCO's Director-General is part, have, however, "*generally accepted the recommendations*", as underlined by the Secretary-General of the United Nations in a memorandum dated 23 September 2011 – but they have thus not fully accepted them.[92] Annex 9 details them.

207. The implementation of most of these recommendations has often been prompt in other organizations of the United Nations system.[93] The independence of audit committees is now the rule. Their membership varies.

208. Thus, in some cases, it is mixed, combining some independent experts and some representatives of Member States, as at the OECD, OPCW[94] and the International Criminal Court (draft being finalized following a recommendation of its External Auditor approved in December 2014 by the Assembly of States Parties). However, this arrangement, which reflects the character of the audit committee as a subsidiary body dependent on the legitimacy of the supreme governing bodies, is not without disadvantages (choice of Member States on the committee, balance of experts and diplomatic representatives, politicization of debates, etc.), and a preferable arrangement might be bilateral meetings between the audit committee made up solely of independent experts and the governing bodies or their bureaux.

Recommendation No. 12. **The External Auditor recommends:**

    (i)   **the establishment of an independent audit committee, in accordance with the recommendations made in 2011 by the United Nations Joint Inspection Unit, with competence for all the entities, funds and programmes attached to UNESCO;**

    (ii)   **to that end, that the Bureau of the Executive Board supervise the preparation of draft terms of reference and draft rules to be submitted to the General Conference at its 39th session for approval;**

    (iii)   **that, pending amendment of the Basic Texts of UNESCO, an ad hoc interim audit committee reporting directly to the Executive Board be established, based on the current Oversight Advisory Committee.**

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(9) Achieve better balance within the governing bodies

209. Two balances in the composition of the governing bodies need to be re-evaluated. Firstly, the Executive Board recalled in 2013 that "the composition of governance bodies of programme activities does not give sufficient preference to sectoral expertise over political representation" and proposed "[reconsidering] the composition of governance bodies to ensure representation of

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[91]   JIU/REP/2010/5 and A/66/73/Add12, 2011. UNESCO has largely implemented the general recommendations of the JIU concerning governance (reports 2009/5 and 8; 2010/3, 4, 5 and 7; 2011/1, 3, 4, 7, 8 and 9; 2012/3, 4, 5, 9, 10 and 12; 2013/1 and 4…). However, its yearly progress tables generally omit to mention the monitoring of recommendations previously classed as "not accepted" (namely Nos. 12, 14 and 17 cited here) or "implemented" (namely Nos. 2, 16 and 18, also cited here), so they disappeared from the 2010/5 follow-up report from 2012. The Executive Board has, moreover, tasked its special committee with relations with the JIU, among other things, subjects relating to internal and external controls.

[92]   ONU Document A/66/73/Add.1. Certain other recommendations could, in fact, be inappropriate for UNESCO.

[93]   See, for example, implementation of the JIU recommendations, "fully" approved by the FAO in early 2012, FAO document CL144/INF/9.

[94]   Organization for the Prohibition of Chemical Weapons, whose Advisory Body for Administrative and Financial Matters exercises the powers of an audit committee and its composed, at the discretion of its Member States, by either members of permanent delegations or independent experts appointed by them.

necessary sectoral expertise".[95] There has been no shortage of warnings in the past. For example, the External Auditor suggested "ensuring respect for the provisions of Article 9, paragraph 3 of the Convention (of 1972) by giving experts a central role in the delegations of the Committee, or otherwise taking note of the current evolution and revising the Convention to clearly acknowledge its geopolitical rather than scientific nature".[96]

210. The recent decline in the influence of experts has certainly increased the activity of the members of the permanent delegations to UNESCO; this is inconsistent with the requirements of scientific quality of the work and decisions. It falls to the Member States to decide between their own interests and those of the objective of universality and competence that they have assigned to the Organization. The External Auditor can only reiterate his recommendation above, extending it to all the governing bodies and subsidiary bodies.

(10) Prioritizing external and internal issues: example of the information systems

211. An extension of best practices and optimization of structures would only have a marginal effect were the General Conference not to undertake a double prioritization process.

212. Firstly, as the Internal Auditor stated,[97] "*increasing workload with decreasing funding is unsustainable*" given the increase in the number of States Parties to the conventions, statutory and optional meetings, decisions and recommendations to prepare and implement, and reports. The gap is such that the expected improvement in performance in practical terms, or even in structures, will not be enough. The number of strategic and external priorities – actions that benefit Member States and their populations – must be reviewed and requires prioritization. This is a political choice that falls to the Member States.

213. Secondly, the General Conference and the Executive Board could benefit from including among their internal priorities issues relating to the means of the Organization that should receive greater impetus and strategic oversight, far from any vague attempt at tactical micro-management.

214. An example of an internal strategic field which is hardly taken into account is that of the high-level governance of information systems, which is internationally assigned to the governing bodies of all large organizations. The aim is to optimize the efficiency of the Organization, including that of the governing bodies: the quality of their governance depends partly on the quality of data processing and knowledge transparency and the planning and monitoring of activities, budgets and performance indicators.

215. The General Conference has previously (30 C/60, 1999) mentioned the need to equip the Organization with "modern management and monitoring instruments", particularly to improve the services to the governing bodies and other partners; this field was limited to the evolution from the single central management system to SAP®. The years have gone by without the governing bodies discussing this further, while being succinctly informed of developments in that system.

216. In 2014, the Executive Board approved a few lines referring to this area in the global strategy (194 EX/18). But, prior to that, the Secretariat had chosen not to submit to the Executive Board the document prepared on the "UNESCO knowledge management and information and communication technology strategy" (2012, revised late 2013). That document was not shared with the Board until March 2015 (196 EX/5.INF). Yet, the Joint Inspection Unit had already recommended in 2011 that "the legislative bodies of United Nations system organizations [request] the executive heads to present the corporate ICT strategies to Member States for their information

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[95]   37 C/49 Add., annex, paras. 44 and 45.
[96]   Final report of the Audit of the Global Strategy and the PACT initiative, WHC-11/35.COM/INF.9A, para. 187. As mentioned above, the diversity of the UNESCO bodies in which experts participate and their numbers were documented by the IEE.
[97]   ITH/13/8.COM/5.c – Annex II – page 51 (English version).

and support";[98] the governing bodies could have taken a more proactive approach in this area, and the Secretariat should have submitted its strategy to them without being prompted.

217. In March 2015, the Executive Board did take "*note of the persisting and emerging new challenges in the area of knowledge management (KM) and information and communication technology (ICT)*", and "[recognized] *the need for a considerable targeted investment to fully implement the knowledge management and information and communication technology (KM and ICT) strategy*".[99] However, in mid-2015, the governing bodies did not have a document showing the timeframe within which the budget allocated to this area will make it possible to achieve the goals set, and with which results indicators.

218. Such a flaw in IT governance, combined with unequal sharing of information at the highest level, has meant that the budgetary and human resources required to modernize and remove the constraints of the systems – the main one of which, SAP®, dates from 2002 – and improve their security[100] have been under-estimated due to a lack of analysis and open debate at a strategic level.

219. The aforementioned 2012-2017 strategy is in keeping with the United Nations ICT Strategic Framework, but mentions numerous gaps that need to be filled in order to more fully comply with it.[101] Progress has certainly been made recently, particularly with regard to budget preparation, the production of implementation reports and the document management system. However, digitization (*paperless, paper-light, paper-smart*) is meeting with varying degrees of success: documents available in digital format are still only being circulated as hard copies or projected on screens during the sessions.

220. Although it has been considered, the provision of laptop computers to all Members during sessions of the Executive Board has not yet been implemented and computers which were purchased for that purpose have been redeployed. The legal issue of the digital signature has been identified and analysed, but no solution has been provided or, therefore, implemented.

221. In 2015, the Secretariat launched a public portal (*Transparency*) with a view to improving the traceability of the use of extrabudgetary funds. However, according to Members of the Executive Board, the main governing bodies only have access to around a tenth of the functions offered, access to the most recent data is insufficient and its use by their members is limited.

222. The needs of the governing bodies were taken into account in varied ways, and effectiveness depended mostly on ad hoc initiatives. For example, comparisons made with the higher-performance equipment of the Board of Directors of the World Bank show that progress is possible.

223. Thus, the Organization does not have a consistent definition of basic services needed or of the level of maturity to be attained in order for the governing bodies to have all the relevant data for decision-making, and to assure them that all the systems are coherent. At the beginning of 2015, there was no updated mapping of UNESCO's software. Ensuring consistency is then necessary so as to capitalize on information processing tools that are already installed or pending installation. Continuing the dematerialization of governing bodies' working documents calls for an evaluation of recognized limits, followed by an evolution of the strategy and the resources allocated to it.

224. Responsibility for the shortcomings encountered lies in part with the Member State delegations, whose preference for IT strategy, dematerialization and budgetary priorities to update information systems can vary. For enhanced governance it is imperative that efforts to train

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[98] Document JIU/REP/2011/9, para. 85.
[99] 196 EX/Decisions, page 14
[100] The Director-General had to request voluntary contributions in an attempt to resolve this (196 EX/5, Part IV).
[101] See 196 EX/5.INF, particularly paras. 16-21.

delegates be extended and that budgets be redeployed in order to speed up information system modernization, security and consistency.

225. Faced with such issues, a budgetary situation that requires decreased expenditure, especially on meetings, and recommendations from successive evaluations of their governance,[102] the main governing bodies could have turned to external or internal experts on organization and methods. The Secretariat indicates that in this respect, as in others, the bodies are "self-regulatory" but that they do not take advantage of this. They could also ask for peer reviews (by Member State delegates to the governing bodies of other institutions, or senior staff in their secretariats), or even the support of the UNESCO Institute for Information Technologies in Education (IITE).[103] Even a limited source of expertise would help them better play their part in this domain. They could also ask for strategy and budget documents to include a section describing their own information technology resources and those of their secretariats.

226. Upgrading secretariat resources is all the more important since the External Auditor observed in 2013 that "*over the years, the workload of the convention secretariats has gone up due to an increase in number of: (a) State Parties to the conventions; (b) statutory meetings and their bodies; (c) decisions and recommendations to be implemented by the Secretariat; (d) nominations; and (e) periodic reports[104]*". Repeated attempts to increase their resources have not met all expectations, and, as the abovementioned report concluded, the tension between ambitious objectives and growing constraints through decreased resources has become "*unsustainable*". Though not a comprehensive solution, IT can help to identify the solutions to this type of situation.

227. Moreover, UNESCO does not have experienced professionals in organization and methods, even though senior staff members do have experience thereof, and while the Bureau of Human Resources Management has a unit for organizational structure, senior staff post management and support, it does not support governing bodies. There is a lack of medium- and long-term strategy plans in these fields. Lessons could be learnt, especially from the recent adoption by the United Nations General Assembly of its IT master plan, and from the means developed so that its implementation enables a thorough restructuring of the general secretariat's procedures.

Recommendation No.13. **The External Auditor recommends that the General Conference:**

   (i)   **approve the draft medium- and long-term strategic plans concerning resources, especially IT resources, the organization and methods of the Organization, and in general, structural investments;**

   (ii)   **delegate to the Executive Board the annual review of these plans, their budgets, and input, output and outcome indicators.**

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(11) Regularly evaluate the governing bodies

228. Given the irregularity of the scope and implementation of audit and evaluation recommendations, it would be useful to provide information more systematically to the General Conference about factual changes of governance, such as the case studies of governance that lead to an annual report of the United Nations Security Council.[105] This mechanism should focus

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[102] See in particular document 189 EX/11.

[103] After this audit, the IITE stated that "a considerable problem is affecting the efficiency of UNESCO – the low level of professional ICT competence (and sometimes ICT literacy) in many entities including some HQ departments and regional offices".

[104] ITH/13/8.COM/5.c, Annex 1.

[105] See in particular Security Council Report 2014, No1, "Security Council Working Methods: A Tale of Two Councils?", 25 March 2014.

on best practices as well as correspondence with the objectives and programmes they supervise. Its results should be considered by the General Conference so as to decide on necessary reforms.

229. The scope of this homogenous assessment tool should include the secretariats of governing bodies. Its aims would include adapting their staff, as homogenously as possible, to their workload and priorities, regardless of any diversity in their financing.

230. So as not to add to the burden of controls and evaluations, an independent evaluator might be given responsibility for the biennial governance evaluation. The Internal Oversight Service cannot comfortably take on the responsibility, but would, like the External Auditor and as a complement thereto, integrate evaluation of the results obtained into the multi-year programme. The three biennial reports would be submitted to the independent audit committee in due course so that it could issue an opinion to the General Conference (see below).

Recommendation No.14. The External Auditor recommends that the General Conference set up an independent biennial governance evaluation under the supervision of the Executive Board and with the relevant support of the Secretariat. This would include the actions of the secretariats of convention and programme governing bodies, and the first report of the evaluation would be reviewed by the independent audit committee and then by the General Conference in 2017.

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(12) Enhance the independent expert capacity of governing bodies

231. As has been shown above, it would be useful to strengthen the bodies' independent expert capacity with a view to preparing decision-making sessions. On the one hand, the governing bodies cannot rely solely on the Secretariat, which they are supposed to supervise and direct, to validate the quality of the information that it provides to them. The External Auditor's mandate and resources do not suffice to respond to all requests for "assurance" from the main governing bodies; the delegations have experts nearby or in their capitals, but employ them for their own benefit to prepare their interventions at sessions.

232. The main governing bodies therefore need resources in expertise, studies and substantive preparation (seeking prior consensus, preparing efficient solutions, etc.), even if the budgetary situation calls for difficult choices to be made if this need is to be met. A few adviser/policy officer posts for the Executive Board, also at the disposal of the President of the General Conference, would be necessary in priority fields.

233. On the other hand, it has also been shown above that it would be useful to create a post of governance adviser, attached to the Executive Board, who would be at the disposal of each governing body and category 1 institute. In Geneva for example, the Global Fund to Fight Aids, Tuberculosis and Malaria and GAVI have demonstrated the usefulness of such a position.

234. In order to ensure the credibility of such advisers, they should be recruited by an independent expert group that would propose to the Executive Board two or three choices for each post, based on strictly professional criteria. The expert structure at the service of governing bodies should be wholly independent of the Secretariat, especially in terms of human resources management, evaluation and supervision. A specific set of rules, analogous to those guaranteeing the External Auditor's independence, should be established for this purpose.

> **Recommendation No.15**. The External Auditor recommends that the General Conference:
>
> **(i)** **create the position of governance adviser to the Executive Board from 1 January 2016, as well as, depending on the new responsibilities of the adviser:**
>
> **(ii)** **some positions for specialized advisers, by 1 July 2016;**
>
> **(iii)** **entrust an independent expert group with the selection of candidates**.

Partial conclusion

235. The sovereignty of the States Parties to each convention or other entity is sometimes cited as a reason not to seek greater institutional and legal consistency. The Member States of the General Conference must therefore identify their priorities: preserve the autonomy of divergent independent institutions and accept the consequences that these Member States deplore, or establish order in their collective house. Fifteen recommendations are proposed so as to develop and implement rapidly a plan able to rise to those challenges that the governing bodies have not managed or been able to meet to date.

236. A substantial restructuring is therefore recommended. In particular, this would involve the renegotiation and alignment based on a more economical model, both in terms of time and of procedures, of the conventions that structure the work of the governing bodies. If the Member States consider this constructive approach to be unrealistic, they might set themselves simpler, but more interdependent, objectives to increase the efficiency of their governance of the Organization, for example:

– the common governance of international conventions in the same field, following in particular the example of the Council of Europe;

– a review of the control of category 1 institutes and a move towards common governance of institutes working in similar fields.

237. Such measures could not only reduce the governing bodies' direct and indirect costs, but also the bottlenecks experienced by their secretariats.

238. In addition to the scope agreed with the General Conference for this audit and the recommendations formulated as a result, a major obstacle will continue to place heavy financial pressure on all reform attempts and, in the budgetary context, the efficiency and the credibility of governance: the lack of clear priorities.

239. On the one hand, the Member States have waited too long to address the increasingly wide gap between the large number of priorities they set for UNESCO and the scarcity of the resources that they grant it. Without rigorous selection of a limited number of ordered priorities, the impact of any reform will remain marginal, at the expense of the populations whose expectations are high.

240. On the other hand, the Member States must balance their priorities in terms of their approach to governance, between the absolute supremacy of political power, whose results can be measured today, and the stated but inconsistently accepted need for scientific skill and exactitude, which is indispensable in the areas of culture, education and the natural and human sciences.

241. The General Conference should therefore acquire the necessary means to propose to Member States that structures be simplified and that provisions – particularly the rules of procedure – be aligned, where there is no evidence of their economy and efficiency, and successfully implement these proposals.

GENERAL CONCLUSION

242.   Three sequences must be connected:

(i)   continue previous efforts, fully developing the best practices already recommended,

(ii)   accept that this effort does not dispense with the need to renew structures, and work resolutely towards this goal,

(iii) order priorities pragmatically according to the resources allocated to the consequentially reconfigured means.
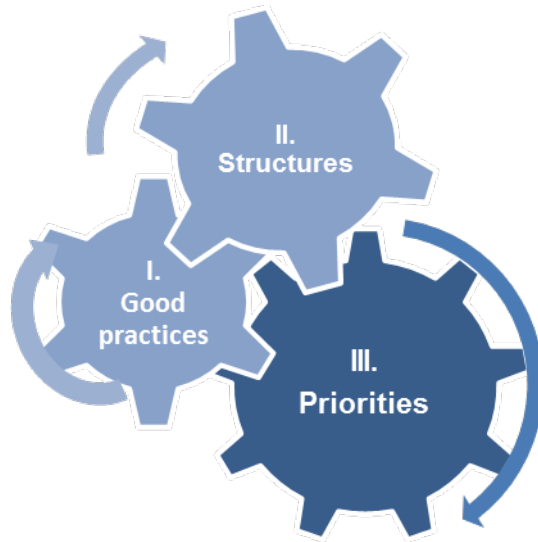
243.   **(I) Continue previous efforts**: earlier reports, the observations made during the audit and the testimonies collected mainly highlight the lack of efficiency of the governance of the governing bodies even though recommendations and initiatives in best practices have multiplied. Their implementation should be accentuated through measures such as the acceleration of the decision-making process, the more effective management of the duration and timetable of debates, the referral of minor decisions to standing bureaux or written procedures, or even to the Secretariat in a balance between supervision and execution with renewed efficiency, while strengthening the preservation of the institutional memory.

244.   However, examples of incomplete reforms, despite their limited ambitions, confirm that onerousness and sluggishness in the Organization's multi-annual decision-making process make it easier to abandon projects that disrupt accepted customs and positions. The mainly conservative consensus that emerged from the self-assessment probably also reflects the awareness, shared by the majority of those involved, of the great difficulties that any attempt to reform UNESCO comes up against. The reduction in resources, though, makes the need for rationalization even more urgent. Any organization faced with similar funding constraints and organizational culture reforms not only its approach to governance but also its structures.

245.   **(II) Substantially restructure**: this involves in particular the renegotiation and alignment on a more economical model, both in terms of time and of procedures, of the conventions that structure the work of the governing bodies. If the Member States consider this constructive approach to be unrealistic, they might set themselves simpler, but interdependent, objectives to increase the efficiency of their governance of the Organization, such as the common governance of international conventions in the same field, following in particular the example of the Council of Europe and a review of the control of category 1 institutes and a move towards common governance of institutes working in similar fields.

246. Such measures could not only reduce the governing bodies' direct and indirect costs, but also the bottlenecks experienced by their secretariats. The General Conference could acquire the resources it requires to this end. Regardless of the diversity within the governing bodies, part or all of the Member States are common to all of them, and these Member States have then an obligation to assume their responsibilities.

247. **(III) Order priorities.** In addition, a major obstacle will continue to place heavy financial pressure on all reform attempts and, in the budgetary context, the efficiency and the credibility of governance: the lack of clear priorities.

248. On the one hand, the Member States have waited too long to address the increasingly wide gap between the large number of priorities they set for UNESCO and the scarcity of the resources that they grant it. With $250 million a year, this ambitious institution is one of the poorest in the United Nations system. Without rigorous selection of a limited number of ordered priorities, and possibly the development of methods such as intersectorality giving the Organization a "competitive" advantage, the impact of any reform will remain marginal, at the expense of the populations whose expectations are high.

249. On the other hand, the Member States must balance their priorities in terms of their approach to governance, between the absolute supremacy of political power, whose results can be measured today, and the stated but inconsistently accepted need for scientific skill and exactitude, which is indispensable in the areas of culture, education and the natural and human sciences.

250. As the External Auditor has already recommended, there is a need to give "experts a central role in the delegations", with strict ethical guarantees. If this is not possible, then governance of UNESCO must be reviewed "to clearly acknowledge its geopolitical rather than scientific nature".[106]

ACKNOWLEDGEMENTS

251. The External Auditor wishes to thank the governing bodies, Secretariat and all stakeholders invited to participate for their valuable contributions and the attention they have paid to the work of this audit. He is particularly grateful to the Chief Financial Officer and her colleagues for the patient and highly substantive assistance they provided to the External Auditor in the extremely difficult analysis of governance costs.

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[106] See WHC-11/35.COM/INF.9A report, para. 188, recommendation 10.

ANNEXES

TABLE OF ANNEXES

ANNEX 1

THE INTERNATIONAL LAW OF GOVERNANCE

The examination of the governance of UNESCO falls firstly within the scope of the United Nations system and its guiding principles. A number of years ago,[107] the General Assembly of the United Nations examined a "Comprehensive review of governance and oversight within the United Nations and its funds, programmes and specialized agencies". The Economic and Social Council undertook the independent system-wide evaluation of operational activities for the development of the United Nations system.[108] It has recently asked the *"United Nations funds and programmes to present the comprehensive joint action plans for the simplification and harmonization of business practices to their respective executive boards, and invited them to undertake a thorough review of progress in simplification and harmonization of business practices".*[109]

However, the subject must also be analysed from the standpoint of the international law of governance. "Governance", a new legal paradigm, "appears like a promised land [from] a mix of legal rules and political commitments against a moral background. There are no fewer than thirty declarations and resolutions regarding these aspects of governance, not to mention ethical codes and codes of practice (…) and other documents of varying scope containing principles that should guide the practices of States and non-governmental actors."[110]That includes "a timid adaptation or extension of this new field of international standardization to international organizations. It will have to take root more firmly there."[111]

Since 1988, when the United Nations Development Programme (UNDP) included "the mechanisms, processes and institutions by which citizens and groups state their interests, exercise their legal rights, fulfil obligations and conciliate their differences" in their notion of governance, at a national level, these concepts have often been taken up at every level. In 2001, the European Commission report on governance emphasized "the rules, processes and practices that influence the exercise of powers (…), particularly from the viewpoint of openness, participation, responsibility, efficiency and coherence."[112]

The notions of imputability, obligation, accountability and transparency also come up frequently among the principles highlighted at every level. In terms of definitions of governance, "the principle of transparency means the obligation [of establishing management] on the basis of preestablished rules known to everyone and able to be mobilized to control the quality of activities (…). The ethical foundation of transparency is the idea of 'justice'." The result is a general rule: "the obligation to govern well". [113] These multiple meanings have been taken into account in drawing up the conclusions of this audit.

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[107]   United Nations, A/60/883/Add.2 (10 July 2006).

[108]   United Nations A/68/658-E/2014/7.

[109]   E/2014/L.19, para. 35. UNESCO's governing bodies rarely formalize their acknowledgement of this dimension, but the Secretariat regularly reports to the United Nations on changes in the Organization and external and internal audits in process.

[110]   Maurice KAMTO, DROIT INTERNATIONAL DE LA GOUVERNANCE, Paris, Pedone, 2013, page 47. This book does not mention UNESCO. Quote translated into English for the purpose of this translation.

[111]   Ibidem, page 314.

[112]   Ibidem, page 21.

[113]   Ibidem, pages 50 and 313.

ANNEX 2

37 C/RESOLUTION 96 OF THE GENERAL CONFERENCE REQUIRING THAT THE EXTERNAL AUDITOR PROCEED WITH THE AUDIT OF THE EXTERNAL GOVERNANCE OF UNESCO AND THE ENTITIES ATTACHED TO IT OR ADMINISTERED BY IT.

The General Conference,

Recalling 36 C/Resolution 104, 191 EX/Decision 16 (IV) and 192 EX/Decision 4 (III),

Having examined documents 37 C/49 and Add.,

Acknowledging the need to optimize the governance of intergovernmental programmes, committees and conventions by harnessing the potential for greater synergy, harmonization, efficiency and impact while bearing in mind requirements regarding the quality of work and the specific mandate, constituency and functioning of individual governing bodies*,*

1. *Decides* that a strategic performance review of all governing bodies, listed in the Annex to document 191 EX/16, Part IV, shall be carried out as described below, with a view to formulating governance reform and cost-saving measures as appropriate:

    (a) all governing bodies, intergovernmental programmes, committees and organs established by conventions are invited to perform a self-assessment covering the overall relevance of their work in relation to their specific terms of reference as well as the efficiency and effectiveness of their meetings, including the impact and utility of experts' time; the outcome of these self-assessments should be reported by January 2015;

    (b) an external review of challenges in relation to governance in UNESCO, including continued relevance, overlapping terms of reference, transparency and efficiency of decision-making and the costs of governance arrangements; the review should also take into account the functioning and working methods of other United Nations specialized agencies and the intergovernmental programmes affiliated to them;

2. *Invites* the External Auditor to facilitate the self-assessment of governing bodies by delivering a common assessment framework covering the relevant issues;

3. *Also invites* the External Auditor to perform the external review referred to in paragraph 1 above;

4. *Invites* the Director-General to address the challenges within her purview, inter alia, by providing institutional oversight to alleviate the risk of programmatic overlap and duplication and harmonizing secretariat services in order to improve the procedural and substantive planning of meetings;

5. *Requests* the External Auditor to present an interim report on the findings and main recommendations of the governance review to the Executive Board at its 196th session, with the full report to be presented at the 197th session of the Executive Board, with a view to recommending relevant follow-up measures for consideration by the General Conference at its 38th session;

6.   *Requests* that the external governance review be financed by the regular budget by including it in the External Auditor's regular programme for the biennium 2014-2015 with the necessary adjustments as appropriate.

Resolution adopted on the report of the APX Commission at the 15th plenary meeting,
on 19 November 2013.

ANNEX 3

SELECT BIBLIOGRAPHY

This select bibliography illustrates the sources that were used.

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- United Kingdom of Great Britain and Northern Ireland, *Multilateral Aid Review Update, Driving reform to achieve multilateral effectiveness, Summary Assessment of UNESCO,* December 2013

- 195 EX/23.INF *The governance and financial reporting of the UNESCO category 1 institutes*, report by the External Auditor, 2014

- And UNESCO's answers to these documents (191 EX/16.INF.2, etc.).

2. Main internal documents on UNESCO governance by the governing bodies

- 156EX/48   Relations between the three organs of UNESCO, April 1999

- 31 C/49   Relations between the three organs of UNESCO, October 2001

- 33 C/17   Report by the ad hoc working group on relations between the three organs of UNESCO

- 180 EX/INF.3 The organization of the General Conference report by the President, September 2008

- 35 C/43   Organization of the work of the session and report by the President of the 34th session of the General Conference, September 2009

- 36 C/28, 37 C/9, 185 EX/17 and 18, 186 EX/17, 189 EX/11, 189 EX/INF.6, 190 EX/21, 190 EX/INF.12, 191 EX/16.INF, 191 EX/19 Part 1, 192 EX/4.INF, 192 EX/4 Part I (A), 194 EX/4.INF, 194 EX/4 Part I (A)

- Independent External Evaluation of UNESCO, September 2010, and its follow-up.

ANNEX 4

CATEGORY 1 INSTITUTE INDICATORS
(2012-2013, annual average)

	Institutes	IBE	IIEP	UIL	IITE	IICBA	IESALC	MGIEP	ICTP	IHE
1	Annual regular budget (in millions of US $)	3.2*	10.6	3.7	1	0.9*	1.5*	1.1*	24	21.9*
2	Of which UNESCO resources	53%	17%	19%	35%	92%	54%	0%	1.2%	0%
3	Number of seats/organ #1	20	12	12	11	8	9	12	4	13
4	Number of meetings organ #1 and days	1/year 2-3 days	1/year 2-3 days	1/year 2 days	1/year 2 -3 days	1/year 2 days	1/year	1/year	2/year 1 day	1/year
5	Number of seats/organ #2	6	5	3				4		3
6	Number of meetings/organ #2	1/year	0.5/year	2/year 1 day				?		?
7	Personnel (FTE)	18	114*	31	27	19	17*	10*	200	166
8	Annual cost of governance (in thousands of US $)	145.3	80.6	45.3	11.3	23.5	11.2	6.0	41.043	37.5
9	Indirect annual costs of governance (US $)	387	387	387	387	387	387	0	10 420	13 260
10	Extrabudgetary contributions (in millions of US $)	2.23	5.2	3	7.7	?	0.2*	0.08	24	?
11	Cost of governance/ Regular budget	4.54%	0.76%	1.23%	1.13%	2.61%	0.75%	0.55%	0.17%	0.17%

Source: External Auditor, from information provided by the institutes.

* : Data for 2012 (2013 not available)

ANNEX 5

INTERNATIONAL COMPARISONS: LIST OF ORGANIZATIONS CONSIDERED

- World Bank (Washington)

- Council of Europe (Strasbourg)

- United Nations Children's Fund (UNICEF, New York)

- Global Fund to Fight AIDS, Tuberculosis and Malaria (Geneva)

- GAVI Alliance (Geneva)

- Office of the United Nations High Commissionner for Refugees (HCR, Geneva)

- OECD (Paris)

- United Nations: United Nations Office at Geneva and Economic Commission for Europe (Geneva); United Nations Secretariat (New York)

- Food and Agricultural Organization of the United Nations (FAO, Rome)

- International Labour Organization (ILO, Geneva)

- Pan-American Health Organization (PAHO, Washington)

- World Health Organization (WHO, Geneva)

- United Nations Development Programme (UNDP, New York)

The external governance study of these organizations was partial, and always involved meetings with executive staff members or staff members from governing bodies. Some data was also collected from other international organizations in order to compare results.

ANNEX 6

SUMMARY OF THE REPLIES TO THE SELF-ASSESSMENT QUESTIONNAIRE Q2
(NUMBER OF ELEMENTS)

	Without written replies	Without ratings	Rating: 1	Rating: 2	Rating: 3	Average Rating[114]
IBE	14	11	23	0	0	1
Executive Board	5	34	0	0	0	0
General Conference	11	34	0	0	0	0
IBC	5	18	16	0	0	1
IGBC	5	20	11	3	0	1.2
CIGEPS	3	2	21	10	1	1.4
IOC	6	12	16	6	0	1.3
Headquarters Committee	8	12	11	10	1	1.5
Committee in Cairo/Nubia*						
1954 Convention	7	13	11	6	4	1.7
1960 Convention**						
1970 Convention	16	20	11	1	2	1.4
1972 Convention	7	34	0	0	0	0
2001 Convention	4	5	18	5	6	1.6
2003 Convention	5	11	21	2	0	1.1
2005 Anti-doping C.	10	34	0	0	0	0
2005 Culture C.	2	10	14	9	1	1.5
IFPC	11	13	20	0	1	1.1
ICTP	9	9	23	2	0	1.1
IESALC	7	8	17	7	2	1.4
UNESCO-IHE	14	16	16	2	0	1.1
IICBA	19	5	15	11	1	1.5
IIEP	9	13	20	0	1	1.1
UIS	8	10	24	0	0	1
IITE	6	33	1	0	0	1
MAB	7	14	14	5	1	1.4
MGIEP	8	9	25	0	0	1
MOST	3	7	11	14	2	1.7
IHP	5	4	14	15	1	1.6
IGCP	11	9	24	1	0	1.0
IPDC	10	34	0	0	0	0
IFAP	4	10	12	9	3	1.6
IBSP	3	20	13	1	0	1.1

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[114]   Average of ratings 1, 2 and 3. The overall average of 1.3 only takes into account the actual ratings.

PRELAC	15	19	5	9	1	1.7
ICPRCP	0	5	16	3	0	1.1
UIL	3	10	23	0	1	1.1
UNEVOC**						
TOTAL	**260 (23%)**	**518 (45%)**	**466 (41%)**	**131 (11%)**	**29 (3%)**	**1.3**

*Replied only to questionnaire 1. ** Has no chairperson or governing body of its own, and therefore not taken into account.

ANNEX 7

OVERSIGHT OF THE COST OF MEETINGS
BY THE UNITED NATIONS GENERAL ASSEMBLY

The United Nations General Assembly strives to regulate the growth of the number and size of meetings (up 130% for the Security Council in one year; more than 5,000 participants at the General Assembly), as shown particularly by its resolution of 29 December 2014.[115]

The Department for General Assembly and Conference Management (DGACM) presents it with a very detailed draft programme budget for that purpose.[116] It has thus been obliged to reduce jobs by 240 (to 1,741 posts envisaged in 2016) and its budget by US $73 million (from $647 million in 2014-2015). The oversight mechanism for conferences, documents, translation and simultaneous interpretation has been greatly reinforced: all its sites are shared (when night has fallen in New York, urgent translations are thus continued in Nairobi and in other regional offices, and vice-versa). Very detailed management software for rooms, documents, etc. has been set up.

Its Unit for calendar planning and preparation (biennial calendar of conferences and meetings) has at its disposal a global online meeting management system: *eMeets 2.0*. This system is managed in close coordination with the technical and functional Secretariats of intergovernmental bodies that meet in New York, and their counterparts in Geneva, Vienna and Nairobi for the bodies that meet in other conference centres.

The draft biennial calendar is examined by the Economic and Social Council of the General Assembly (established in 1974 and composed of 21 Member States: see mandate below), before being adopted by the General Assembly. It is updated every month, subdivided in weeks and can be viewed at: http://conf.un.org. The cost of each new series of meetings ensuing from new mandates is detailed in the draft budget.

During the preparations for the General Assembly, the Unit actively participates in the preparation of high-level meetings to be held during the general debate, basing itself on previous years and new requests, as the demand for rooms and conference services well exceeds the supply. During the main part of the General Assembly and the substantive session of the Economic and Social Council, it analyses all the draft resolutions and decisions to identify any content liable to increase the need for sessions and documentation, and the way they are budgeted, and reports on its findings every week, particularly in the Journal.

The Unit also programmes the meetings of regional groups and other large Member State groups, informal meetings and other events, depending on the availability of conference services and rooms. It analyses the statistical *eMeets 2.0* data, including the meetings of the bodies concerned held outside Headquarters. It reports on its findings to the Committee on Conferences, which highlights cancelled and added meetings, proposes reductions in the number of non-programmed meetings and encourages informal meetings that will reach a consensus.

"The Committee on Conferences has the mandate to:

(a) Advise the General Assembly on all matters pertaining to the organization of conferences in the United Nations;

(b) Plan and co-ordinate conferences and meetings in close consultation with the Secretariat and all relevant bodies in the preparation of the draft calendar, in particular by staggering conferences and meetings throughout the year, and to avoid to the

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[115] A/RES/69 250, 15 pages.
[116] A/68/6 (Sect. 2), 199 pages.

maximum extent possible the overlapping of meetings related to the same sector of activity in the same conference location;

(c)   In this connection, to examine the proposals of the Secretary-General on the draft calendar prepared on the basis of his budgetary proposals and to recommend to the General Assembly a draft calendar of conferences and meetings designed to meet the needs of the United Nations and to ensure the optimum utilization of conference-servicing resources. With respect to the proposed departures from the approved calendar of conferences and meetings that have administrative and financial implications, to act on behalf of the Assembly, in conformity with the budgetary process in force and with full respect for the mandates of other bodies;

(d)   Determine the ways and means that might ensure the optimum utilization of conference facilities and services, including documentation, and to present appropriate recommendations to the General Assembly;

(e)   Advise the General Assembly on the current and future requirements of the Organization for conference services, facilities and documentation;

(f)   Make recommendations, as appropriate, to the General Assembly on means to ensure an improved coordination of conferences within the United Nations system, including conference services and facilities, and to conduct the appropriate consultations in that regard;

(g)   Monitor the implementation of the General Assembly resolutions on the organization and servicing of, and documentation for, conferences and meetings;

(h)   Monitor the policy of the Organization on publications, with the assistance of the Publications Board of the Secretariat and taking into account the positions adopted by the Committee on Information and other relevant bodies;

(i)   Report annually thereon to the General Assembly."

ANNEX 8

GOVERNING BODIES FACED WITH THE THREATS OF CORRUPTION AND FRAUD

UNESCO's governing bodies have set up many tools to prevent the risk of corruption and fight fraud, for the benefit of the actions and programmes they supervise:

- Many contributions regarding the risk of corruption in education systems;

- An international policy framework to address corruption in sport and the manipulation of sporting competitions, including as a follow-up to the fifth International Conference of Ministers and Senior Officials Responsible for Physical Education and Sport (MINEPS V), an international information platform established in coordination with the Intergovernmental Committee for Physical Education and Sport (CIGEPS) for national authorities;

- Capacity-building programmes for authorities and athletes and information campaigns in the media carried out in 20 countries;

- The promotion and adoption of professional and ethical standards in the media;

- The Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property (UNESCO, Paris, 1970);

- Targeting of the human development and ethical dimensions "that are at the core of UNESCO's mandate on the global agendas", in ethics of science, ethics of nanotechnology and environmental ethics, to "Empower Member States to manage the ethical, legal, environmental and societal implications of scientific and technological challenges with a view to achieving inclusive and sustainable social development";[117]

- The promotion of the Global Citizenship Education programme, which "also needs to be based on promoting mutual understanding, combating corruption […]";[118]

- Finding that "We are leading the work of the United Nations to protect the safety of journalists across the world. They face increasing intimidation – not only in war settings but also when reporting on local corruption and criminality".[119]

However, no such recommendation concerns the governing bodies themselves.

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[117]   37 C/5 Approved programme and budget 2014-2017, p.124
[118]   Summary of the Leaders' Forum held during the general policy debate at the 37th session, page 140p.
[119]   Introduction by the Director-General to the general policy debate 36 C/INF.2, 31 October 2011.

ANNEX 9

**AUDIT COMMITTEE: MAIN RECOMMENDATIONS
BY THE UNITED NATIONS JOINT INSPECTION UNIT (2010)**

"*Recommendation 2*: The internal audit/oversight heads at the United Nations organizations should confirm the independence of the internal audit function annually to the audit/oversight committee, which should report to the legislative/governing body on any threat to or interference with the independence of the internal audit activity and suggest remedial measures, so as to enhance its effectiveness.

Recommendation 12: The legislative bodies of the United Nations system organizations should, after consulting the independent audit/oversight committee, select an external auditor (…).

Recommendation 13: To enhance accountability and transparency, the legislative/governing bodies should require that the financial statements be finalized no later than three months after the end of the financial period to enable the external auditor to submit his/her report, first to the audit/oversight committee (…).

Recommendation 14: The legislative/governing bodies in the United Nations system organizations should direct the executive heads at each organization to inform them of all third-party audit/verification requests, after consulting the audit/oversight committees and the external auditors.

Recommendation 15: To enhance accountability, controls and compliance, the legislative bodies should revise the mandates of audit/oversight committees to include the review of both internal and external auditors' performance as well as other responsibilities, including governance and risk management.

Recommendation 16: The legislative bodies should require that the charter of the audit/oversight committees be reviewed regularly, at least every three years, and any change be submitted for the approval of the legislative bodies.

Recommendation 17: The legislative/governing bodies should elect/appoint the audit/oversight committee members, the number of whom should vary between five and seven members, with due regard to professional competency, geographical distribution and gender balance so as to represent the governing bodies' collective interests. The candidates should be screened by a committee, unless the audit/oversight committee is a subcommittee of the legislative/governing bodies, to ensure compliance with the said requirements, including independence before their appointment.

Recommendation 18: To ensure transparency and disseminate best practices, the chair of the audit/oversight committee should submit at least one annual report directly to legislative/governing bodies with separate comments by executive heads, if any, which should be published on the website of the organization, in line with best practices."

ANNEX 10

ASSESSMENT OF THE COST OF THE GOVERNING BODIES

The range of US $25 million to $39 million for the 2012-2013 biennium (see para. 31, above) is detailed as follows:

- **$7.2 million** of direct costs for the General Conference and the Executive Board, precisely calculated and counted by GBS:[120] **$2.7 million** for the General Conference and **$4.5 million** for the Executive Board[121] *(see graph 4 below).*

- **$5.3 million** of direct costs, included in the financial statements, were calculated by the External Auditor using the GBS method. For conventions and programmes: $4.5 million and for category 1 institutes: $0.8 million *(see graph 4).*

- **$7.9 million** of additional indirect costs were identified by the Secretariat outside the accounting process: namely, the working time of the Secretariat staff members who are not directly assigned to governing bodies. This total Is subdivided into meeting time and document preparation time: see *Graph 5* and the following tables.

- **$2 million to $12 million** of in-kind voluntary contributions must be added, but this is only an incomplete estimate, because, contrary to the accountancy practices in force in some Member States, those Member States have not communicated all of their contributions to UNESCO, which has not mentioned them in its financial accounts. Report 191 EX/16.INF.2 has estimated some of them, within the following range:

Entities	Type of in-kind contribution	Amount
IBC	Various	$6,000
IOC	Interpretation, translation, reproduction, assistance for the secretariat and coffee breaks	$165,000
Executive Committee for the International Campaign for the Establishment of the Nubia Museum in Aswan and the National Museum of Egyptian Civilization in Cairo	Meeting room, conference secretariat, meals, visits of the sites, inland transport	$18,000
Convention for the Safeguarding of Intangible Cultural Heritage	Every year, a host country bears all the costs linked to the organization of the Committee.	Between $600,000 and $1,500,000
World Heritage Convention (1972)	A host country bears all the costs linked to the organization of each meeting.	Between $1 million and $10 million
IESALC	Partnership with an education institute	$4,000
IHE	Meeting rooms	N/A
IHP	Reception and side events	$60,000

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[120] GBS' methodology is to sort costs (translation costs, travel costs, hospitality costs, printing costs, etc.), and the line headings in the table in 194 EX/4/INF.2, which result from this sorting operation, correspond to the GL accounting lines. The calculation is consistent with the 37 C/5 budget and stems from the accounts certified in 2014. For this inquiry, that methodology was transposed to the other governing bodies, with results that are doubtless more approximate, but close to reality thanks to the support of BFM and the Sectors.

[121] Annex V to 194 EX/4.INF.2, p.15. These costs are noted as being exhaustive, and cover the regular programme. They are monitored in the Finance and Budget System (FABS), through specific accounts with BFM/BMR.

IGCP	Various	$20,000
PRELAC	Transport from/to the airport, accommodation (in part); official dinner; meeting room.	$48,000
SUB-TOTAL		$2 million to $12 million
Others	*Each Member State bears the cost of its experts and representatives*	*N/A Several million U.S. dollars.*

Source: 191 EX/16.INF.2[122]

- ▪ Finally, **$2.2 million to $6.6 million** can be attributed to the governance costs of the Secretariats of the governing bodies. Several obstacles make this estimate difficult, so the Secretariat did not attempt it:

(a) No methods have been defined to calculate working time dedicated exclusively to external governance. They would be applicable to all the bodies in the organizational chart presented at the beginning of the last chapter.

(b) Staff members divide their time between pure governance and the execution of daily tasks in a very variable manner. In the absence of a governing body, those tasks would seem to have remained the same - project management, assistance to national operators, etc. – and thus cannot be imputed to external governance.

(c) Staff numbers and staff productivity are not in themselves comparable, as they are of very variable levels and legal status. Examining nominations for a grant or inscribing a country on a list does not generate the same workload depending on whether or not it involves the intervention of advisory bodies for selection, composed of experts that may or may not be on the payroll, or whether it involves a permanent staff member who has twenty years of experience or a staff member made available by a Member State for a very limited period.

(d) There are no standardized indicators that would allow the comparison of the production or productivity of staff members assigned to conventions and programmes, such as the nature and complexity of the dossiers, or the degree of sharing of support functions (such as the one put in place in the Culture Sector), etc.

(e) The levels of task automation should also be compared to assess whether the considerable differences in staff numbers from one entity to another are justified.

(f) Resource indicators (staff distribution and level of automation) and product indicators (type of action carried out) should thus be implemented for an overall comparison of the sectors of the Secretariat, a field that is fundamentally different from the one assigned to this inquiry.

So as not to omit this item of expenditure, an estimate has been made by the External Auditor of the time staff members of the Secretariats of governing bodies dedicate to governance, excluding activity management and GBS data (General Conference, Executive Board), based on a minimum of 1,000 hours for the D-2 category, 2,000 hours for each of the D-1, G-5 and G-4 categories and 4,000 hours for each of the P, G-7 and G-6 categories, giving a total of $2.2 million. The actual cost could be double or triple that amount, hence the range of $2.2 million to $6.6 million.

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[122]   The UIL line in the above-mentioned report has been deleted here, because it does not significantly concern its governing body.

Graph 4 Direct governance costs, 2012-2013 biennium: $12.5 million

Category 1 institutes
$0.8 million

Programmes et
conventions
$4.5 million

General Conference
$2.7 million

Executive Board
$4.5 million
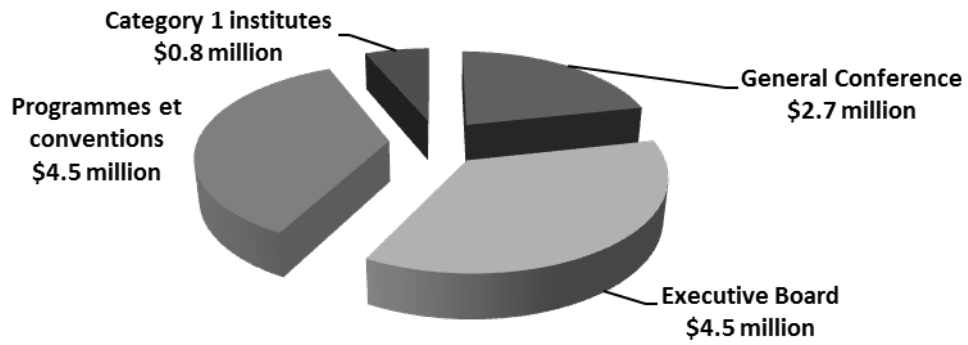
**Graph 5 Time costs of Headquarters staff members not directly assigned
to the Secretariats of the governing bodies 2012-2013: $7.9 million[123]**

Category 1
institutes
$0.1 million

Programmes and
conventions
$1.3 million

General
Conference
$2.1 million

Executive Board
$4.5 million
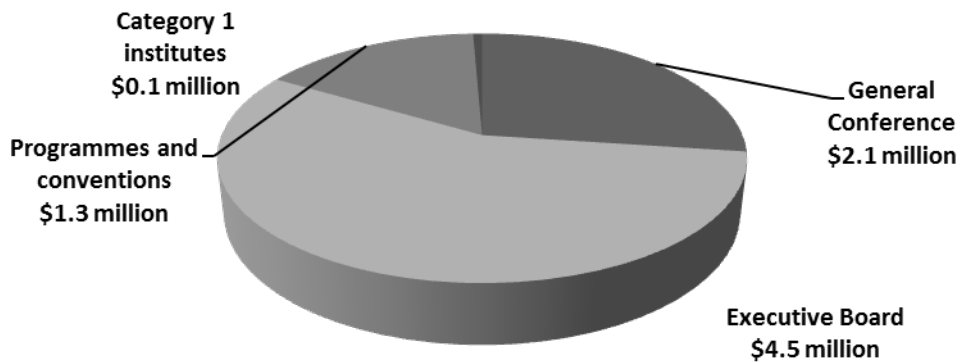
**Graph 6 Estimated direct and indirect costs per governing body, 2012-2013 biennium,
excluding in-kind contributions and "governance" costs of the Secretariats: $12.5 million +
$8 million= $20.5 million**

Category 1
institutes
$0.9
million

Programmes
and
conventions
$5.8 million

General
Conference
$4.8 million

Executive Board
$9 millioni

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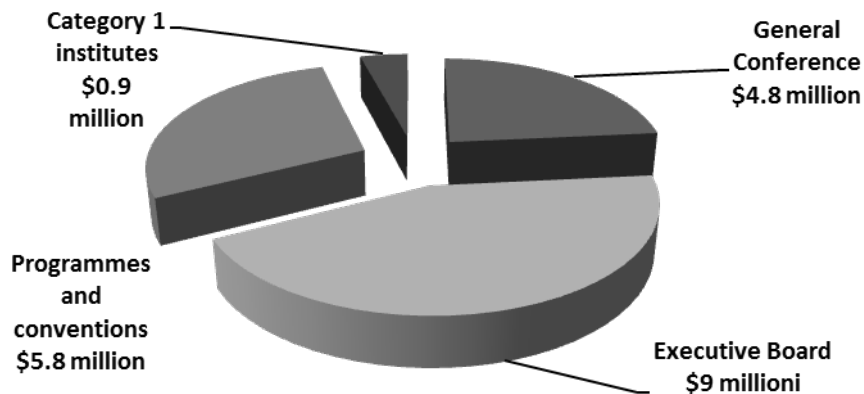
123   See table below.

Table 1: Working time of Headquarters staff not directly assigned to the Secretariats of the governing bodies, 2012-2013[124]

Biennium 2012 - 2013	Number of hours												
	ADG/DDG	D2	D1	P5	P4	P3	P2	P1	G7	G6	G5	G4	Total
IBE	6	0	0	0	0	0	0	0	0	0	0	0	**6**
IBC	0	0	0	0	0	0	0	0	0	0	0	31	**31**
IFPC[125]	40	0	0	16	32	20	0	0	0	0	0	0	**108**
IGBC	0	0	0	0	0	0	0	0	0	0	0	32	**32**
CIGEPS	0	0	0	0	0	0	0	0	0	2	0	0	**2**
ICTP	34	0	36	50	78	20	10	0	0	0	0	0	**228**
IOC	164	0	221	412	808	1 073	1 091	0	27	186	170	150	**4 302**
Aswan/Cairo Committeee	10	0	0	0	0	0	0	0	0	0	0	0	**10**
CR Committee	124	303	12	546	800	208	6	0	0	160	0	0	**2 159**
Credentials Committee	0	10	0	0	0	16	0	0	0	0	0	0	**26**
Nominations Committee	0	3	0	6	4	30	0	0	0	0	0	0	**43**
Headquarters Committee	0	11	15	129	42	42	53	0	0	0	0	0	**292**
Legal Committee	0	21	0	26	36	0	0	0	0	16	0	0	**99**
Committee on NGPs (non-governmental partners)	112	2	132	28	421	24	281	0	0	0	224	64	**1 287**
Special Committee	0	20	0	38	12	20	0	0	0	0	0	0	**90**
General Conference (excluding committees)	951	1 371	1 556	4 597	3 595	7 907	2 875	1 713	771	2 098	2 243	345	**30 022**
Executive Board (excluding committees)	2 480	4 059	3 197	11 202	7 237	13 318	5 129	3 425	721	4 058	3 626	896	**59 347**
1954 Convention (Armed conflict)	100	8	0	81	20	104	8	0	0	0	0	0	**321**
1960 Convention (Discrimination in education)													**0**
1970 Convention (Illicit import etc.)	100	8	0	84	15	104	42	0	0	0	0	0	**353**
1972 Convention (World heritage)	304	288	0	167	0	49	328	0	0	0	0	0	**1 136**
2001 Convention (Underwater heritage)	64	16	0	97	16	64	0	0	0	0	0	0	**257**
2003 Convention (Intangible heritage)	136	0	0	157	30	89	48	0	0	0	0	0	**460**
2005 Convention (Diversity of cultural expressions)	104	36	0	200	144	36	0	0	0	0	0	0	**520**
2005 Convention (Doping)	0	6	0	12	40	0	0	0	0	4	0	0	**62**
EFA	0	0	0	0	12	0	0	0	0	0	0	0	**12**
IESALC	6	0	0	0	0	0	0	0	0	0	0	0	**6**
IHE	0	120	120	0	0	0	0	0	0	0	0	0	**240**
IIEP	6	0	0	0	0	0	0	0	0	0	0	0	**6**
IICBA	6	0	0	0	0	0	0	0	0	0	0	0	**6**
UIS	6	0	0	0	0	0	0	0	0	0	0	0	**6**
IITE	6	0	0	0	0	0	0	0	0	0	0	0	**6**
MAB	0	0	235	436	1 264	95	77	0	0	0	0	96	**2 203**

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[124] Total of formal and informal meetings and the preparation of documents (the two following tables give working time).
[125] International Fund for the Promotion of Culture

|													
MGIEP													**0**
MOST	0	0	0	0	0	8	0	0	0	4	0	0	**12**
IHP	2	9	136	237	219	485	336	0	0	32	100	40	**1 596**
IGCP	0	0	0	97	5	32	0	0	0	0	0	0	**134**
IPDC	8	0	0	51	0	1	0	0	0	0	0	8	**68**
IFAP	0	0	0	31	60	45	36	0	0	45	0	12	**229**
IBSP	0	0	6	10	3	6	6	0	0	2	2	0	**35**
ICPRCP	0	0	0	12	0	24	16	0	0	0	0	0	**52**
PRELAC													**0**
UIL	6	0	0	0	0	0	0	0	0	0	0	0	**6**
Total	4 774	6 291	5 666	18 722	14 892	23 820	10 342	5 138	1 519	6 607	6 365	1 674	**105 808**

Source: Secretariat

Table 2: Valuation in dollars of the working time of Headquarters staff not directly assigned to the Secretariats of the governing bodies, 2012-2013[126]

Biennium 2012 - 2013	US dollars												
	ADG/DDG	D2	D1	P5	P4	P3	P2	P1	G7	G6	G5	G4	Total
IBE	774	0	0	0	0	0	0	0	0	0	0	0	774
IBC	0	0	0	0	0	0	0	0	0	0	0	1 023	1 023
IFPC	5 160	0	0	1 520	2 496	1 300	0	0	0	0	0	0	10 476
IGBC	0	0	0	0	0	0	0	0	0	0	0	1 056	1 056
CIGEPS	0	0	0	0	0	0	0	0	0	86	0	0	86
ICTP	4 386	0	3 780	4 750	6 084	1 300	540	0	0	0	0	0	20 840
IOC	21 156	0	23 205	39 140	63 024	69 745	58 914	0	1 269	7 998	6 460	4 950	295 861
Aswan/Cairo Committee	1 290	0	0	0	0	0	0	0	0	0	0	0	1 290
CR Committee	15 996	35 148	1 260	51 870	62 361	13 520	324	0	0	6 880	0	0	187 359
Credentials Committee	0	1 160	0	0	0	1 040	0	0	0	0	0	0	2 200
Nominations Committee	0	348	0	570	312	1 950	0	0	0	0	0	0	3 180
Headquarters Committee	0	1 276	1 575	12 255	3 276	2 730	2 862	0	0	0	0	0	23 974
Legal Committee	0	2 436	0	2 470	2 808	0	0	0	0	688	0	0	8 402
Committee on NGPs (non-governmental partners)	14 448	232	13 860	2 660	32 799	1 560	15 147	0	0	0	8 512	2 112	91 330
Special Committee	0	2 320	0	3 610	936	1 300	0	0	0	0	0	0	8 166
General Conference (excluding committees)	122 615	159 036	163 433	436 715	280 430	513 955	155 250	92 502	36 237	90 214	85 234	11 385	2 147 005

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[126] Total of formal and informal meetings and preparation of documents (see following valuation tables).

Executive Board (excluding committees)	319 888	470 815	335 633	1064 190	564 447	865 670	276 980	184 950	33 887	174 494	137 788	29 568	4 458 309
1954 Convention (Armed conflict)	12 900	928	0	7 695	1 560	6 760	432	0	0	0	0	0	30 275
1960 Convention (Discrimination in education)													0
1970 Convention (Illicit import, etc.)	12 900	928	0	7 980	1 170	6 760	2 268	0	0	0	0	0	32 006
1972 Convention (World heritage)	39 216	33 408	0	15 865	0	3 185	17 712	0	0	0	0	0	109 386
2001 Convention (Underwater heritage)	8 256	1 856	0	9 215	1 248	4 160	0	0	0	0	0	0	24 735
2003 Convention (Intangible heritage)	17 544	0	0	14 915	2 340	5 785	2 592	0	0	0	0	0	43 176
2005 Convention (Diversity of cultural expressions)	13 416	4 176	0	19 000	11 232	2 340	0	0	0	0	0	0	50 164
2005 Convention (Doping)	0	696	0	1 140	3 120	0	0	0	0	172	0	0	5 128
EFA	0	0	0	0	936	0	0	0	0	0	0	0	936
IESALC	774	0	0	0	0	0	0	0	0	0	0	0	774
IHE	0	13 920	12 600	0	0	0	0	0	0	0	0	0	26 520
IIEP	774	0	0	0	0	0	0	0	0	0	0	0	774
IICBA	774	0	0	0	0	0	0	0	0	0	0	0	774
UIS	774	0	0	0	0	0	0	0	0	0	0	0	774
IITE	774	0	0	0	0	0	0	0	0	0	0	0	774
MAB	0	0	24 675	41 420	98 592	6 175	4 158	0	0	0	0	3 168	178 188
MGIEP													0
MOST	0	0	0	0	0	520	0	0	0	172	0	0	692

IHP	194	1 044	14 280	22 515	17 082	31 525	18 144	0	0	1 376	3 800	1 320	111 280
IGCP	0	0	0	9 215	390	2 080	0	0	0	0	0	0	11 685
IPDC	1 032	0	0	4 845	0	65	0	0	0	0	0	264	6 206
IFAP	0	0	0	2 945	4 680	2 925	1 944	0	0	1 935	0	396	14 825
IBSP	0	0	630	950	234	390	324	0	0	86	76	0	2 690
ICPRCP	0	0	0	1 140	0	1 560	864	0	0	0	0	0	3 564
PRELAC													0
UIL	774	0	0	0	0	0	0	0	0	0	0	0	774
Total	615 814	729 727	594 930	1778 590	1161 557	1548 300	558 455	277 452	71 393	284 101	241 870	55 242	**7 917 429**

Source: Secretariat

Table 3: Time spent in formal and informal meetings, Headquarters staff not directly assigned to the Secretariats of the governing bodies, 2012-2013[127]

Biennium 2012-2013	Number of hours												
	ADG/DDG	D2	D1	P5	P4	P3	P2	P1	G7	G6	G5	G4	Total
IBE	6	0	0	0	0	0	0	0	0	0	0	0	6
IBC	0	0	0	0	0	0	0	0	0	0	0	27	27
IFPC	32	0	0	0	16	2	0	0	0	0	0	0	50
IGBC	0	0	0	0	0	0	0	0	0	0	0	28	28
CIGEPS	0	0	0	0	0	0	0	0	0	0	0	0	0
ICTP	17	0	18	25	39	10	5	0	0	0	0	0	114
IOC	124	0	124	296	537	223	94	0	0	0	0	0	1 398
Aswan/Cairo Committee	10	0	0	0	0	0	0	0	0	0	0	0	10
CR Committee	124	96	12	132	98	144	3	0	0	96	0	0	705
Credentials Committee	0	4	0	0	0	4	0	0	0	0	0	0	8
Nominations Committee	0	0	0	0	0	22	0	0	0	0	0	0	22
Headquarters Committee	0	3	12	92	28	0	48	0	0	0	0	0	183
Legal Committee	0	16	0	16	16	0	0	0	0	16	0	0	64
Comitee on NGPs (non-governmental partners)	80	0	97	24	161	16	91	0	0	0	80	64	612
Special Committee	0	18	0	34	12	12	0	0	0	0	0	0	76
General Conference (excluding committees)	550	1 105	947	2 040	1 625	2 277	916	545	485	533	954	117	12 094
Executive Board (excluding committees)	1 699	3 033	1 916	5 438	3 359	4 358	2 115	1 089	435	930	1 245	233	25 850
1954 Convention (Armed conflict)	96	0	0	24	0	0	0	0	0	0	0	0	120
1960 Convention (Discrimination in education)													0
1970 Convention (Illicit import, etc.)	96	0	0	24	0	0	24	0	0	0	0	0	144
1972 Convention (World heritage)	280	272	0	81	0	1	256	0	0	0	0	0	890

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[127]   Included in the total of the first table.

2001 Convention (Underwater heritage)	48	0	0	16	16	0	0	0	0	0	0	0	80
2003 Convention (Intangible heritage)	112	0	0	105	0	49	48	0	0	0	0	0	314
2005 Convention (Diversity of cultural expressions)	80	0	0	100	100	4	0	0	0	0	0	0	284
2005 Convention (Doping)	0	0	0	0	16	0	0	0	0	0	0	0	16
EFA	0	0	0	0	8	0	0	0	0	0	0	0	8
IESALC	6	0	0	0	0	0	0	0	0	0	0	0	6
IHE	0	90	30	0	0	0	0	0	0	0	0	0	120
IIEP	6	0	0	0	0	0	0	0	0	0	0	0	6
IICBA	6	0	0	0	0	0	0	0	0	0	0	0	6
UIS	6	0	0	0	0	0	0	0	0	0	0	0	6
IITE	6	0	0	0	0	0	0	0	0	0	0	0	6
MAB	0	0	147	282	881	47	41	0	0	0	0	96	1 494
MGIEP													0
MOST	0	0	0	0	0	8	0	0	0	0	0	0	8
IHP	1	8	96	192	154	440	96	0	0	2	60	0	1 049
IGCP	0	0	0	50	0	0	0	0	0	0	0	0	50
IPDC	4	0	0	28	0	1	0	0	0	0	0	4	37
IFAP	0	0	0	10	60	45	30	0	0	45	0	0	190
IBSP	0	0	0	0	0	0	0	0	0	0	0	0	0
ICPRCP	0	0	0	0	0	0	16	0	0	0	0	0	16
PRELAC													0
UIL	6	0	0	0	0	0	0	0	0	0	0	0	6
Sub-total	3 395	4 645	3 399	9 009	7 126	7 663	3 783	1 634	920	1 622	2 339	569	**46 103**

Source: Secretariat

Table 4: Valuation of the time spent in formal and informal meetings, Headquarters staff not directly assigned to the Secretariats of the governing bodies[128]

Biennium 2012 - 2013	US dollars												
	ADG/DDG	D2	D1	P5	P4	P3	P2	P1	G7	G6	G5	G4	Total
IBE	774	0	0	0	0	0	0	0	0	0	0	0	774
IBC	0	0	0	0	0	0	0	0	0	0	0	891	891
IFPC	4 128	0	0	0	1 248	130	0	0	0	0	0	0	5 506
IGBC	0	0	0	0	0	0	0	0	0	0	0	924	924
CIGEPS	0	0	0	0	0	0	0	0	0	0	0	0	0
ICTP	2 193	0	1 890	2 375	3 042	650	270	0	0	0	0	0	10 420
IOC	15 996	0	13 020	28 120	41 886	14 495	5 076	0	0	0	0	0	118 593
Aswan/Cairo Committee	1 290	0	0	0	0	0	0	0	0	0	0	0	1 290
CR Committee	15 996	11 136	1 260	12 540	7 644	9 360	162	0	0	4 128	0	0	62 226
Credentials Committee	0	464	0	0	0	260	0	0	0	0	0	0	724
Nominations Committee	0	0	0	0	0	1 430	0	0	0	0	0	0	1 430
Headquarters Committee	0	348	1 260	8 740	2 184	0	2 592	0	0	0	0	0	15 124
Legal Committee	0	1 856	0	1 520	1 248	0	0	0	0	688	0	0	5 312
Comittee on NGPs (non-governmental partners)	10 320	0	10 185	2 280	12 519	1 040	4 887	0	0	0	3 040	2 112	46 383
Special Committee	0	2 088	0	3 230	936	780	0	0	0	0	0	0	7 034
General Conference (excluding committees)	70 950	128 180	99 435	193 800	126 750	148 005	49 464	29 430	22 795	22 919	36 252	3 861	931 841
Executive Board (excluding committees)	219 171	351 799	201 154	516 610	262 002	283 270	114 210	58 806	20 445	39 990	47 310	7 689	2122 456
1954 Convention (Armed conflict)	12 384	0	0	2 280	0	0	0	0	0	0	0	0	14 664
1960 Convention (Discrimination in education)													0
1970 Convention (Illicit import, etc.)	12 384	0	0	2 280	0	0	1 296	0	0	0	0	0	15 960

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[128]   Included in the first total time valuation table.

1972 Convention (World heritage)	36 120	31 552	0	7 695	0	65	13 824	0	0	0	0	0	89 256
2001 Convention (Underwater heritage)	6 192	0	0	1 520	1 248	0	0	0	0	0	0	0	8 960
2003 Convention (Intangible heritage)	14 448	0	0	9 975	0	3 185	2 592	0	0	0	0	0	30 200
2005 Convention (Diversity of cultural expressions)	10 320	0	0	9 500	7 800	260	0	0	0	0	0	0	27 880
2005 Convention (Doping)	0	0	0	0	1 248	0	0	0	0	0	0	0	1 248
EFA	0	0	0	0	624	0	0	0	0	0	0	0	624
IESALC	774	0	0	0	0	0	0	0	0	0	0	0	774
IHE	0	10 440	3 150	0	0	0	0	0	0	0	0	0	13 590
IIEP	774	0	0	0	0	0	0	0	0	0	0	0	774
IICBA	774	0	0	0	0	0	0	0	0	0	0	0	774
UIS	774	0	0	0	0	0	0	0	0	0	0	0	774
IITE	774	0	0	0	0	0	0	0	0	0	0	0	774
MAB	0	0	15 435	26 790	68 718	3 055	2 214	0	0	0	0	3 168	119 380
MGIEP													0
MOST	0	0	0	0	0	520	0	0	0	0	0	0	520
IHP	129	928	10 080	18 240	12 012	28 600	5 184	0	0	86	2 280	0	77 539
IGCP	0	0	0	4 750	0	0	0	0	0	0	0	0	4 750
IPDC	516	0	0	2 660	0	65	0	0	0	0	0	132	3 373
IFAP	0	0	0	950	4 680	2 925	1 620	0	0	1 935	0	0	12 110
IBSP	0	0	0	0	0	0	0	0	0	0	0	0	0
ICPRCP	0	0	0	0	0	0	864	0	0	0	0	0	864
PRELAC													0
UIL	774	0	0	0	0	0	0	0	0	0	0	0	774
Sub-total	437 955	538 791	356 869	855 855	555 789	498 095	204 255	88 236	43 240	69 746	88 882	18 777	**3 756 490**

Source: Secretariat

Table 5: Time spent preparing documents, Headquarters staff not directly assigned to the Secretariats of the governing bodies, 2012-2013[129]

Biennium 2012 - 2013	Number of hours												
	ADG/DDG	D2	D1	P5	P4	P3	P2	P1	G7	G6	G5	G4	Total
IBE	0	0	0	0	0	0	0	0	0	0	0	0	0
IBC	0	0	0	0	0	0	0	0	0	0	0	4	4
IFPC	8	0	0	16	16	18	0	0	0	0	0	0	58
IGBC	0	0	0	0	0	0	0	0	0	0	0	4	4
CIGEPS	0	0	0	0	0	0	0	0	0	2	0	0	2
ICTP	17	0	18	25	39	10	5	0	0	0	0	0	114
IOC	40	0	97	116	271	850	997	0	27	186	170	150	2 904
Aswan/Cairo Committee	0	0	0	0	0	0	0	0	0	0	0	0	0
CR Committee	0	207	0	414	702	64	3	0	0	64	0	0	1 454
Credentials Committee	0	6	0	0	0	12	0	0	0	0	0	0	18
Nominations Committee	0	3	0	6	4	8	0	0	0	0	0	0	21
Headquarters Committee	0	8	3	37	14	42	5	0	0	0	0	0	109
Legal Committee	0	5	0	10	20	0	0	0	0	0	0	0	35
Comittee on NGPs (non-governmental partners)	32	2	35	4	260	8	190	0	0	0	144	0	675
Special Committee	0	2	0	4	0	8	0	0	0	0	0	0	14
General Conference (excluding committees)	401	266	610	2 557	1 970	5 630	1 959	1 168	286	1 565	1 289	228	17 928
Executive Board (excluding committees)	781	1 026	1 281	5 764	3 878	8 960	3 014	2 336	286	3 128	2 381	663	33 497
1954 Convention (Armed conflict)	4	8	0	57	20	104	8	0	0	0	0	0	201
1960 Convention (Discrimination in education)													0
1970 Convention (Illicit	4	8	0	60	15	104	18	0	0	0	0	0	209

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[129]   Included in the total of the first table.

import, etc.)													
1972 Convention (World heritage)	24	16	0	86	0	48	72	0	0	0	0	0	246
2001 Convention (Underwater heritage)	16	16	0	81	0	64	0	0	0	0	0	0	177
2003 Convention (Intangible heritage)	24	0	0	52	30	40	0	0	0	0	0	0	146
2005 Convention (Diversity of cultural expressions)	24	36	0	100	44	32	0	0	0	0	0	0	236
2005 Convention (Doping)	0	6	0	12	24	0	0	0	0	4	0	0	46
EFA	0	0	0	0	4	0	0	0	0	0	0	EFA	4
IESALC	0	0	0	0	0	0	0	0	0	0	0	IESALC	0
IHE	0	30	90	0	0	0	0	0	0	0	0	IHE	120
IIEP	0	0	0	0	0	0	0	0	0	0	0	IIEP	0
IICBA	0	0	0	0	0	0	0	0	0	0	0	IICBA	0
UIS	0	0	0	0	0	0	0	0	0	0	0	UIS	0
IITE	0	0	0	0	0	0	0	0	0	0	0	IITE	0
MAB	0	0	88	154	383	48	36	0	0	0	0	0	709
MGIEP													0
MOST	0	0	0	0	0	0	0	0	0	4	0	0	4
IHP	1	1	40	45	65	45	240	0	0	30	40	40	547
IGCP	0	0	0	47	5	32	0	0	0	0	0	0	84
IPDC	4	0	0	23	0	0	0	0	0	0	0	4	31
IFAP	0	0	0	21	0	0	6	0	0	0	0	12	39
IBSP	0	0	6	10	3	6	6	0	0	2	2	0	35
ICPRCP	0	0	0	12	0	24	0	0	0	0	0	0	36
PRELAC													0
UIL	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-total	1 379	1 646	2 267	9 713	7 766	16 157	6 559	3 504	599	4 985	4 026	1 105	**59 707**

Source: Secretariat

Table 6: Valuation of the time spent preparing documents, Headquarters staff not directly assigned to the Secretariats of the governing bodies, 2012-2013[130]

Biennium 2012 - 2013	US dollars												
	ADG/DDG	D2	D1	P5	P4	P3	P2	P1	G7	G6	G5	G4	Total
IBE	0	0	0	0	0	0	0	0	0	0	0	0	0
IBC	0	0	0	0	0	0	0	0	0	0	0	132	132
IFPC	1 032	0	0	1 520	1 248	1 170	0	0	0	0	0	0	4 970
IGBC	0	0	0	0	0	0	0	0	0	0	0	132	132
CIGEPS	0	0	0	0	0	0	0	0	0	86	0	0	86
ICTP	2 193	0	1 890	2 375	3 042	650	270	0	0	0	0	0	10 420
IOC	5 160	0	10 185	11 020	21 138	55 250	53 838	0	1 269	7 998	6 460	4 950	177 268
Aswan/Cairo Committee	0	0	0	0	0	0	0	0	0	0	0	0	0
CR Committee	0	24 012	0	39 330	54 717	4 160	162	0	0	2 752	0	0	125 133
Credentials Committee	0	696	0	0	0	780	0	0	0	0	0	0	1 476
Nominations Committee	0	348	0	570	312	520	0	0	0	0	0	0	1 750
Headquarters Committee	0	928	315	3 515	1 092	2 730	270	0	0	0	0	0	8 850
Legal Committee	0	580	0	950	1 560	0	0	0	0	0	0	0	3 090
Comitee on NGPs (non-governmental partners)	4 128	232	3 675	380	20 280	520	10 260	0	0	0	5 472	0	44 947
Special Committee	0	232	0	380	0	520	0	0	0	0	0	0	1 132
General Conference (excluding committees)	51 665	30 856	63 998	242 915	153 680	365 950	105 786	63 072	13 442	67 295	48 982	7 524	1215 164
Executive Board (excluding Committees)	100 717	119 016	134 479	547 580	302 445	582 400	162 770	126 144	13 442	134 504	90 478	21 879	2335 854
1954 Convention (Armed conflict)	516	928	0	5 415	1 560	6 760	432	0	0	0	0	0	15 611
1960 Convention (Discrimination in education)	0	0	0	0	0	0	0	0	0	0	0	0	0
1970 Convention (Illicit import, etc.)	516	928	0	5 700	1 170	6 760	972	0	0	0	0	0	16 046

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[130]   Included in the first table of the total valuation of time.

1972 Convention (World heritage)	3 096	1 856	0	8 170	0	3 120	3 888	0	0	0	0	0	20 130
2001 Convention (Underwater heritage)	2 064	1 856	0	7 695	0	4 160	0	0	0	0	0	0	15 775
2003 Convention (Intangible heritage)	3 096	0	0	4 940	2 340	2 600	0	0	0	0	0	0	12 976
2005 Convention (Diversity of cultural expressions)	3 096	4 176	0	9 500	3 432	2 080	0	0	0	0	0	0	22 284
2005 Convention (Doping)	0	696	0	1 140	1 872	0	0	0	0	172	0	0	3 880
EFA	0	0	0	0	312	0	0	0	0	0	0	0	312
IESALC	0	0	0	0	0	0	0	0	0	0	0	0	0
IHE	0	3 480	9 450	0	0	0	0	0	0	0	0	0	12 930
IIEP	0	0	0	0	0	0	0	0	0	0	0	0	0
IICBA	0	0	0	0	0	0	0	0	0	0	0	0	0
UIS	0	0	0	0	0	0	0	0	0	0	0	0	0
IITE	0	0	0	0	0	0	0	0	0	0	0	0	0
MAB	0	0	9 240	14 630	29 874	3 120	1 944	0	0	0	0	0	58 808
MGIEP	0	0	0	0	0	0	0	0	0	0	0	0	0
MOST	0	0	0	0	0	0	0	0	0	172	0	0	172
IHP	65	116	4 200	4 275	5 070	2 925	12 960	0	0	1 290	1 520	1 320	33 741
ICPG	0	0	0	4 465	390	2 080	0	0	0	0	0	0	6 935
IPDC	516	0	0	2 185	0	0	0	0	0	0	0	132	2 833
IFAP	0	0	0	1 995	0	0	324	0	0	0	0	396	2 715
IBSP	0	0	630	950	234	390	324	0	0	86	76	0	2 690
ICPRCP	0	0	0	1 140	0	1 560	0	0	0	0	0	0	2 700
PRELAC	0	0	0	0	0	0	0	0	0	0	0	0	0
UIL	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-total	177 859	190 936	238 061	922 735	605 768	1 050 205	354 200	189 216	28 153	214 355	152 988	36 465	**4 160 941**

Source: Secretariat

ANNEX 11

UK GOVERNING BODY EVALUATION QUESTIONNAIRE[131]

1 = *Strongly Disagree*   2 = *Partly Disagree*   3 = *Partly Agree*   4 = *Strongly Agree*

Objectives, strategy and remit	**1**	**2**	**3**	**4**
1. The Governing Body has a clear set of objectives that are independent of those for the organisation.	☐	☐	☐	☐
2. The Governing Body realistically assesses its performance against its objectives at regular intervals and at year-end.	☐	☐	☐	☐
3. The Governing Body has developed a strategy for the organisation that is central to the way it is directed.	☐	☐	☐	☐
4. The strategy is well aligned to the organisation's remit and its capabilities, i.e. its people, assets, intellectual property, and financial and other resources.	☐	☐	☐	☐
5. The Governing Body devotes quality time to reviewing the implementation of the strategy.	☐	☐	☐	☐
6. The strategy is updated for any changes to the organisation's remit or the external environment.	☐	☐	☐	☐
7. Significant programmes and projects are clearly aligned to the strategy and fall within the organisation's remit.	☐	☐	☐	☐

Performance Management	**1**	**2**	**3**	**4**
8. Management regularly reports to the Governing Body on key outcomes and targets that flow directly from the strategy.	☐	☐	☐	☐
9. Performance information is integrated with financial reporting.	☐	☐	☐	☐
10. The Governing Body gets early-warning signals of problems ahead that will adversely affect key outcomes, targets or financial performance.	☐	☐	☐	☐
11. Management provides a thorough analysis of performance against budget, targets and key outcomes, and discusses any necessary remedial action.	☐	☐	☐	☐
12. The Governing Body has a good understanding of the performance of the organisation relative to other bodies, where appropriate.	☐	☐	☐	☐
13. The Governing Body takes collective responsibility for the performance of the organisation.	☐	☐	☐	☐

Relationship with key stakeholders	**1**	**2**	**3**	**4**
14. Relations between the UNESCO Secretariat and Member States are productive and supported by regular and open communication.	☐	☐	☐	☐
15. The Member States consider the organisation/the entity is performing well, has a strong Governing Body and a good reputation.	☐	☐	☐	☐

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[131] This questionnaire is the intellectual property of the National Audit (United Kingdom). Some items have been adapted to fit the content of UNESCO.

16. The Governing Body receives full reports whenever the UNESCO Secretariat receives significant feedback key stakeholders and major funders. The reports include stakeholder perspectives on the organisation's performance, strengths and areas for development, where appropriate. ☐ ☐ ☐ ☐

Propriety, fraud and other leakage **1** **2** **3** **4**

17. The Governing Body receives regular reports on fraud and takes steps to address any failures or perceived weaknesses. ☐ ☐ ☐ ☐

18. The Governing Body is satisfied that it receives full and timely notification of all significant losses, special payments or other leakage. The Governing Body takes appropriate action to follow-up on major weaknesses or failures. ☐ ☐ ☐ ☐

19. The Governing Body is always provided with advance notification of all proposed, significant novel or contentious expenditure. ☐ ☐ ☐ ☐

Delivery Chain and project management **1** **2** **3** **4**

20. The Governing Body receives regular updates on progress for all programmes and projects, and any others judged high risk by the organisation. ☐ ☐ ☐ ☐

21. The Governing Body is provided with timely and robust post-evaluation reviews for all major projects and programmes, including an examination of whether all intended benefits were realised. ☐ ☐ ☐ ☐

22. Where delivery is devolved to partner organisations, the Governing Body receives regular assurances over delivery, the operational effectiveness of partners' governance arrangements and the regularity of expenditure made on its behalf. ☐ ☐ ☐ ☐

The UNESCO Oversight Advisory Committee, Internal audit and reporting **1** **2** **3** **4**

23. The Oversight Advisory Committee has sufficient expertise, support, time, and access to key staff and information to enable it to discharge its monitoring and oversight role effectively. ☐ ☐ ☐ ☐

24. There is a proper discussion (not just nodding through) by the Governing Body of reports from the Oversight Advisory Committee, ensuring all members are aware of the issues discussed and their resolution. ☐ ☐ ☐ ☐

25. The internal audit function is independent of management, appropriately skilled, competent and complies with Government Internal Audit Standards. ☐ ☐ ☐ ☐

26. The Governing Body is satisfied that there is no evidence of aggressive or less than fully transparent accounting in the financial statements ☐ ☐ ☐ ☐

Risk Management **1** **2** **3** **4**

27. The Governing Body is clear on its risk appetite. ☐ ☐ ☐ ☐

28. The Governing Body has a sound process for identifying and regularly reviewing its principal risks, and makes the necessary amendments in the light of changes in the internal and external environment. This process involves all parts of the business. ☐ ☐ ☐ ☐

29. The Governing Body receives regular, insightful reports on the organisation's risk management and internal control systems that provide assurance over their operational effectiveness. ☐ ☐ ☐ ☐

30. The Governing Body takes full account of risk in its decisions, for example, in relation to proposed major projects and programmes. ☐ ☐ ☐ ☐

31. The Governing Body receives reliable projections of future cash flows for the medium as well as the short term, and is confident that the available funding will enable the organisation to develop and operate as planned. ☐ ☐ ☐ ☐

32. The Governing Body is satisfied there have been no problems with regulatory and similar requirements, and that sound health and safety, employment and other practices are implemented to protect the organisation against unnecessary litigation and reputation risk. ☐ ☐ ☐ ☐

33. The Governing Body is aware of changing demand patterns and is confident that these can be met from the resources available and within the organisation's statutory remit. ☐ ☐ ☐ ☐

34. The Governing Body monitors the political environment for potential changes to its remit and assesses the impact these will have on the strategy. ☐ ☐ ☐ ☐

35. The Governing Body is aware of the organisation's information needs. Any exceptions to best practice over data acquisition, usage, storage and destruction are reported. ☐ ☐ ☐ ☐

36. No substantial, unexpected problems have emerged which the Governing Body should have been aware of earlier. ☐ ☐ ☐ ☐

The Governing Body	1	2	3	4

37. The Governing Body is cohesive and combines being supportive of management with providing appropriate challenge. ☐ ☐ ☐ ☐

38. The Chair leads meetings well with a clear focus on the big issues facing the organisation and allows full and open discussion before major decisions are taken. ☐ ☐ ☐ ☐

39. Induction and development programmes ensure Governing Body members remain up-to-date throughout their time on the Governing Body. ☐ ☐ ☐ ☐

40. Working as a team, the Governing Body has the right blend of skills, expertise and personalities, and the appropriate degree of diversity, to enable it to face today's and tomorrow's challenges successfully. Appointments place significant emphasis on succession planning. ☐ ☐ ☐ ☐

41. The Governing Body constantly strives to improve its effectiveness by ensuring its own performance appraisal replicates good practice elsewhere. ☐ ☐ ☐ ☐

42. The Governing Body draws up action plans following its performance evaluations. The actions include behavioural and qualitative aspects, where appropriate. ☐ ☐ ☐ ☐

43. The Governing Body regularly reviews progress against its performance appraisal action plan. ☐ ☐ ☐ ☐

End of document.