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197 EX/28.INF Rev.
PARIS, 23 September 2015
English only

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,

(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.

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1. In November 2013, by means of 37

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

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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

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 univers e" 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 gove rnance costs for the General Conference at its 39th session.

II. BETTER MANAGEMENT OF EXTERNAL GOVERNANCE

55. This second chapter examines the principal mechanism24 0.4p0 Td (. 0 Td ( )Tj -0.002 Tc 0.235 T

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 o(e)7(e)7(t,aTj EM(o)

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,

variable circles of States Parties is not compelling.[70] This structural duplication has been criticized 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,

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

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 meetints/7J 0 T Tc 0.013 Tw0569(26)122(i)3(002 Tc54t)-7[[(t)1(C)3(i)3(n)1(C 0 -1.1 i)352 TD [(t)-7( )11ameen

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

form operational divisions, with a single supreme governing body;

(iii) that for th e 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.

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;

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 b e put in place for experts assisting governing bodies.

(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.

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) delegat ing oversight of risk management to the

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”, Diit10(s)-5( )]TJ 0..002 Tc 0.14859 0.25.580 Td [(ge2(x)9(ec07 Tw)-6( )n)3

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, re
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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 analyo a37 0 Td [17 0(t)-5h3(e been)11(und)11(er)

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 t he 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 governi ng bodies, and the first report of the evaluation would be reviewed by the independent audit committee and then by the General Conference in 2017.

(12) Enhance the independ337 0 tbiee1(ac)1i(t)-6(t)- byf governing bodies

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

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 goj EMC /P <</MCID 8 >>11DC 0.00/TT2 [(f002 Tc 0.002 Tw 1.45-42 196[28 T39[(1.)-2.)]TJ 0 Tc 0 Tw

ANNEX 3

ANNEX 5

INTERNATIONAL COMPAR ISONS: LIST OF ORGAN IZATIONS 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 (PAianRanization (ILO, Geneva)

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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

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 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."

Table 1: Working time of Headqu[redacted] 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

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 .119 re f 4

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

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

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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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	

Table 4: Valuation o f 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													

Table 6: Valuation of the time spent preparing documents, Headquarters staff not directly assigned to the Secretariats of the governing bodi es, 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	[redacted]3	0	1 890	2 375	3 042	650	270	0	0	0	0	0	10 420

[redacted]	3 096	1 856	0	8 170	0	[redacted]	3 888	0	0	0	0	[redacted]	
2001 Convention (Underwater heritage)	2 064	1 856	0	7 695	0	4 160	0	0	0	0	0	15 775	f 2E01BT /

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 requireme.ilarelo.44m759.84is confident 759.84W57BT6(8]-12(en)-1(B)T1/3(ha v 5Te0.63(a[-0(0e2)Ba).961206