

UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION

International Coordinating Council of the Man and the Biosphere (MAB) Programme
Twenty-seventh session

UNESCO Headquarters, Paris, Room XII (Fontenoy Building)
8 – 12 June 2015

**Item 6 bis of the Provisional Agenda: INTERIM REPORT OF THE AUDIT CONDUCTED BY
UNESCO OFFICE OF EXTERNAL AUDITORS OF THE GOVERNANCE OF UNESCO AND
DEPENDENT FUNDS, PROGRAMMES AND ENTITIES**

1. The 37th session of the General Conference of UNESCO decided to conduct an audit of the governance of UNESCO and dependent funds, programmes and entities. To this end, the Office of the External Auditors (EA) of UNESCO developed a self-assessment survey for all the concerned governing bodies to be completed by 2 September 2014.
2. Man and the Biosphere (MAB) Programme is subject to this audit. The 26th session of the MAB ICC set up a process to respond efficiently to the survey. As follow up of MAB ICC decision, the MAB Secretariat sent the questionnaire to all members of the Bureau who forwarded it to the members of the Council for their respective region, requesting a reply by 31 July 2014. After this deadline, each member of the Bureau compiled the responses from her/his region and returned the resulting document to the Rapporteur of the Council. The Rapporteur prepared a consolidated response and circulated this to the members of the Bureau for their comment, revision and approval before the Chair of the Council submitted the final version of the consolidated response to the External Auditor on 3 September 2014.
3. The *interim*¹ report (196 EX/23.INF.5) was presented by the External Auditors to the 196th session of the Executive Board in April 2015. It summarizes the initial results of the audit: review of previous work, comparisons between international organizations; presents the statistical results of the self-assessment requested by the General Conference, and proposes possible areas for analysis in order to meet the expectations of the General Conference. For each entity “avenues for reflection” are highlighted. The full interim report is available on the following link <http://unesdoc.unesco.org/images/0023/002324/232417e.pdf>. The section of the interim report related to the MAB Programme is attached.
4. The full report will be presented at the 197th session of the Executive Board (October 2015), with a view to recommending relevant follow-up measures for consideration by the General Conference at its 38th session (November 2015).

¹ This document prepared at the explicit request of the General Conference and for consideration by the Executive Board at its 196th session, is not an “audit report” within the meaning of international auditing standards, and more specifically the International Standards of Supreme Audit Institutions (ISSAI 3000) issued by the International Organization of Supreme Audit Institutions (INTOSAI). All the facts and data included in this document, however, have been subject to a mid-audit discussion with the stakeholders concerned (entities under review, delegations and/or groups of delegations, Secretariat), each with regard to the matters concerning them “(disclaimer, 196 EX/23.INF.5).

5. The MAB ICC is invited to take note of the External Auditors interim report related to the MAB programme and to share their views on the initial findings and propositions of the interim report as appropriate.