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Organización
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para la Educación,
la Ciencia y la Cultura

Организация
Объединенных Наций по
вопросам образования,
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منظمة الأمم المتحدة
للتربية والعلم والثقافة

联合国教育、
科学及文化组织

**Internal Oversight Service
Audit Section**

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**Audits of Participation Programme activities in
Chile, Mexico, Nepal, Senegal, Thailand and Viet Nam**

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Consolidated by:

Uldis Kremers

SUMMARY OF RESULTS

Key Results

UNESCO provided funding for Participation Programme activities in accordance with established procedures. In a large number of instances, the National Commissions were unable to provide all of the required financial reports and supporting documents. These exceptions amount to 30 per cent of the funds released, as summarized below. ERC agreed to resolve the unsupported and questioned costs.

Accountability weaknesses by National Commissions were also observed in the IOS audit of the Participation Programme (Report No. IOS/2008/24) which raised systemic issues and formulated action plans agreed by ERC and BOC for better definition of procedures and strengthening of controls. These action plans are yet to be implemented.

Background, Scope and Objective

As part of its field audits, IOS verifies National Commission compliance with financial reporting and accountability requirements for the Participation Programme. The audit scope included the review of the Participation Programme activities¹ implemented by the National Commissions of Chile, Mexico, Nepal, Senegal, Thailand and Viet Nam for biennia 2004/2005 and 2006/2007.

The audit objective was to provide assurance that UNESCO funds for the Participation Programme activities were used for authorized purposes. Our methodology included review of payments made by UNESCO and examination of certified financial reports and supporting documentation for compliance with the approved project proposals.

Summary of Costs

National Commission	2004/2005				2006/2007			
	Number of activities	Total funds released, \$ ²	Unsupported or questioned amounts, \$	%	Number of activities	Total funds released, \$	Unsupported or questioned amounts, \$	%
Chile	8	114,000	-	-	8	108,000	-	-
Mexico	9	161,000	37,111	23.1	6	123,000	42,562	34.6
Nepal	11	130,000	-	-	10	163,000	163,000	100.0
Senegal	11	203,000	18,750	9.2	10	180,000	15,954	8.9
Thailand	7	136,000	69,652	51.2	5	140,000	78,737	56.2
Viet Nam	12	215,000	-	-	9	169,000	169,000	100.0
Total	58	959,000	125,513	13.1	48	883,000	469,253	53.1

Many of the unsupported and questioned amounts for 2006/2007 can be addressed by National Commissions' submission of overdue financial reports and supporting documentation requested during the audit. Details are presented in the following Annex.

¹ Also include the approved activities of Emergency Assistance

² All amounts are US dollars