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United Nations
Educational, Scientific and
Cultural Organization

Organisation
des Nations Unies
pour l'éducation,
la science et la culture

Organización
de las Naciones Unidas
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、
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. Item 5.2 of the provisional agenda

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2 November 2015

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FOLLOW UP TO THE UNITED NATIONS JOINT INSPECTION UNIT (JIU) RECOMMENDATIONS CONCERNING THE METHODS OF WORK OF UNESCO'S INTERGOVERNMENTAL BODIES

REPORT BY THE EXTERNAL AUDITOR

OUTLINE

Source: 37 C/Resolution 96 and 197 EX/Decision 28 and 44.

Background: This document is presented in compliance with 37 C/Resolution 96 and 197 EX/Decision 28 and 44.

Purpose: By 37 C/Resolution 96, the General Conference 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, 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.

Decision required: the General Conference is invited to take a decision on the proposals contained in document 38 C/23, paragraph 1.

INTRODUCTION

1. After examining the external audit report on the governance of UNESCO and dependent funds, programmes and entities and the amendments to the Rules of Procedure of the Executive Board, the Executive Board adopted the following decision with a view to recommending follow up measures for consideration by the 38th General Conference (197 EX/Decision 28 and 44):

The Executive Board,

1. Having examined document 197 EX/44,
2. Also having examined documents 197 EX/28 and 197 EX/28.INF on the audit of the governance of UNESCO,
3. Recognizing the hard work undertaken by the informal group of friends of governance,
4. Considering the recommendations and conclusions of the External Auditor's report on the governance of UNESCO,
5. Reaffirming the need for a holistic and comprehensive reform of UNESCO, particularly its governing bodies, in order to ensure greater effectiveness and efficiency of the governance of the Organization,
6. Takes note of the additional information provided by the Secretariat on the financial implications of the proposals contained in document 197 EX/44,
7. Recommends that the General Conference, at its 38th session:
 - (a) discuss the question of the governance and working procedures and methods of the governing bodies of UNESCO;
 - (b) establish an open-ended working group on governance, procedures and working methods of the governing bodies of UNESCO on the basis particularly of the External Auditor's report on the governance of UNESCO;
 - (c) define the terms of reference and timetable of the open-ended working group, so that it may submit its report to the General Conference at its 39th session;
8. Requests the Director-General of UNESCO to include in the agenda of the 38th session of the General Conference of UNESCO an item on the governance and working procedures and methods of the governing bodies of UNESCO;
9. Also requests the Director-General to submit to the first meeting of the above-mentioned working group, further information on the structure of the governing bodies of other agencies of the United Nations system, including aspects relating to their composition, functioning and frequency of meetings, in order to establish a comparison within the system.
10. Requests the Chair of the Executive Board, in consultation with the Director-General, to prepare the necessary practical arrangements and organize on a trial basis, during the biennium 2016-2017, and without amending the Rules of Procedure, meetings of the Executive Board members, in principle six times per year. These meetings will be open to

Member States member of the Executive Board, to non members of the Executive Board as observers with enhanced participation status, and to the Secretariat;

11. Decides to suspend the Preparatory Group and the Information Meetings on a trial basis during the biennium 2016-2017 and to integrate them in the meetings of Executive Board members as described under paragraph 10. These meetings have no decision-making power, but will foster discussions in view of the regular formal Executive Board sessions during the biennium, to be followed by an evaluation to be included in the report referred to in paragraph 7c;
12. Requests the Director-General to review and improve the existing orientation materials, regarding the functions and responsibilities of the governing organs and Executive Board members, as well as a UNESCO acronym glossary to be provided to Member States;
13. Requests the Director-General to start the implementation of recommendations 1, 11 and 13 of the above-mentioned External Auditor's Report on Governance and to report to the 199th session of the Executive Board on progress.



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NEW AUDITS BY THE EXTERNAL AUDITOR

SHORT-FORM REPORT

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

SUMMARY

This document is the short-form report of the External Auditor's audit report on the governance of UNESCO and its dependent funds, programmes and entities, as submitted in document 197 EX/28.INF, in compliance with Article 12.6 of the Financial Regulations and pursuant to 37 C/Resolution 96.

Action expected of the Executive Board: Proposed decision in paragraph 28.

EXECUTIVE SUMMARY

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

DISCLAIMER: This executive summary was drawn up by the External Auditor at the Secretariat's request in order to optimize translation costs and facilitate the governing bodies' discussions. Only the long-form report is authoritative in terms of the exact content, nature and scope of the External Auditor's observations and recommendations.

1. In November 2013, by 37 C/Resolution 96, the General Conference requested that the External Auditor conduct an audit of the external governance of UNESCO and entities that are attached to or administered by the Organization (Annex 2), following a report by the United Nations Joint Inspection Unit (JIU) on the administration and management of UNESCO. At its request, an interim report was submitted to the Executive Board in April 2015 (196 EX/23 INF.5). The full report, summarized here, was submitted to the Board in July 2015 so that, pursuant to the aforementioned resolution, it could recommend "*relevant follow-up measures for consideration by the General Conference at its 38th session*" (November 2015).
2. 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.
3. 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 delivered all the results expected. These recommendations remain necessary even though they are insufficient given the dysfunctions and persistent shortcomings that led to the request for the present audit.
4. The third and last chapter therefore lays out 15 new recommendations, in order to restructure and enrich external governance. Annexes complete the remarks made in these chapters.

I. METHODOLOGY, SELF-ASSESSMENT, COSTS	II. BETTER MANAGING EXTERNAL GOVERNANCE	III.-RESTRUCTURING AND REINFORCING EXTERNAL GOVERNANCE	Annexes
<ul style="list-style-type: none"> • 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. 	<ul style="list-style-type: none"> • 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. 	<ul style="list-style-type: none"> • 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. 	<ul style="list-style-type: none"> • <i>International law on governance.</i> • <i>Statistical results of the self-assessment.</i> • <i>Direct and indirect costs.</i> • <i>Governing bodies coping with risks of perception of conflict of interest, corruption and fraud.</i> • <i>Observations.</i>

I. METHODOLOGY AND SELF-ASSESSMENT

(1) Scope and definitions

5. Neither UNESCO nor the United Nations, which uses the term “main organs”, has defined “governing body”. Here, that term will designate a statutory body or regular meeting of UNESCO (see 191 EX/16 Part IV, Annex): “meetings of a representative character”, Category I (international conferences of States), Category II (intergovernmental meetings other than international conferences of States) and Category III (non-governmental conferences). Advisory bodies, which meet occasionally, fall outside that scope (for instance, UNESCO forums such as the Global Citizenship Education Forum), as do the category 2 institutes and centres.

6. The international law of governance has developed in recent years, though UNESCO itself has not yet defined it. 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 policies and expected results and report thereon to stakeholders.*

7. The External Auditor has held discussions with each of the concerned components of UNESCO.¹ These discussions took various forms adapted to each component and to the subjects addressed. The findings were, for the most part, annexed to the aforementioned interim report. From February 2014 to June 2015, this work mobilized, on a part-time basis, as many as six auditors who had vast experience of international organizations and management issues in a diplomatic, multilateral environment. The dispersal, the frequent diversity and the sometimes incomplete character of the main resource, product and result indicators of the entities that have a governing body were an added difficulty, despite the efforts that are being carried out to remedy the situation.

8. The audit took into account all kinds of reports, as the governance evaluation process is practically continuous at UNESCO, especially through the Special Committee. It also took into account the successive reforms that have been undertaken, some of which are substantial, such as the one undertaken after the independent external evaluation (IEE, 2010).

(2) Self-assessment in 2014

9. The results of the self-assessment requested by the General Conference² can either be termed predominantly positive, if taken literally and only considered from the viewpoint of the response rate and ratings of the respondents, or disappointing, if substantial feedback had been expected. On the one hand, the diversity of the factual 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. On the other, self-assessment of the “*continued relevance, overlapping mandates, transparency and efficiency of decision-making and the cost of governance arrangements*”, as requested by the General Conference, was frequently tardy and incomplete. However, those replies, albeit incomplete, add up to an acceptable, representative survey.

¹ It is impossible to discern how the components of “the UNESCO universe” and their governing bodies are organized without an official organizational chart.

² “(a) all the governing bodies, intergovernmental programmes, committees and conventions are invited to participate in a self-assessment bearing on the global relevance of their work with regard to their specific mandate, as well as the efficiency and effectiveness of their meetings, and particularly the impact and usefulness of experts’ time (...)”.

10. The self-assessment rightly highlights UNESCO's strengths. Moreover, it expressed a general contentment: 41% of the replies gave the highest rating regarding goals reached and the quality of governance. The only recurring negative observation concerned the inadequacy of the budgets of the governing bodies, as much for their functioning as for actions they supervise. The self-assessment did not reveal any strong will, let alone the possibility of a consensus, to reform UNESCO's governance. This confirms the predominant "wait-and-see" attitude³, further illustrated by the implementation of only a quarter of the IEE's recommendations concerning governance.

11. The hundreds of written or oral comments, both general and specific, gathered in the course of the self-assessment confirm, leaving aside individual positions,⁴ that there is no desire, even among a minority, for in-depth reform.

12. In brief, the tone – or rather atonality – of some of the self-assessment contributions would suggest that the leaders of the governing bodies, who are mostly representatives of Member States, do not feel 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.

If this exercise were to end there, ***the conclusion would at the very least be that the governing bodies do not desire any major changes, except additional financial resources, and that it is very unlikely that there will be a consensus to resolutely take the determined initiatives required to bring about substantial, lasting improvements to governance. This feeling is corroborated by the inconsistent follow-up to previous audits and evaluations in this field.***

(3) The cost of external governance arrangements

13. A new estimate of the cost of external governance arrangements (governing bodies and the bodies that assist them) has been considered.⁵ 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. The result is a very broad biennial range, from **\$25 million to \$39 million** (one of the annexes sets out the methodological problems involved in estimating these costs and 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 staff not directly assigned to the governing bodies (source: Secretariat): **\$7.9 million.**
4. Unrecognized voluntary contributions in kind: **\$2 million 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 million to \$6.6 million** (source: External Auditor's estimate).

³ The Executive Board had foreseen this wait-and-see attitude: see 37/C/49 Add. Annex.

⁴ In most cases, the self-assessment was carried out by one person or a few people, with collegial review (by a governing body, bureau or commission) being the exception.

⁵ Reports 191 EX/16 Part IV and 191 EX/16.INF, 15 March 2013, contained previous evaluations.

14. The estimate is all the more incomplete because the occupation of the meeting rooms at Headquarters has not been valued. The General Conference might usefully task the Secretariat with proposing modernization of their management, 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, summarized in an annex.

15. 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.

16. The conclusion on this point is that, since UNESCO has not provided itself with the means to establish the real cost of the current external governance arrangements with a sufficient degree of accuracy, **that cost can be evaluated only approximately; it would, on average and per biennium, fall in a range of about 5% to 8% of regular budget spending.**⁶

17. The range of \$2 million to \$12 million for unrecognized contributions in kind (see 4 in the box above), for instance, essentially relates to the annual meeting of the 1972 Convention. Such a level of spending and such a range of evaluation for a 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), maybe even much more, have been spent on huge gatherings under one convention since it came into being⁷.

(4) Benchmarking

18. To acknowledge the General Conference's concerns, comparisons have also been made with other United Nations specialized agencies. Best practices that could be transposed to UNESCO, have thus been mentioned. All the United Nations Secretary General's reports on the "Comprehensive review of governance and oversight within the United Nations and its funds, programmes and specialized agencies", following the 2005 World Summit remain a base corpus. The very Member States that adopted these principles and their follow-up 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.

19. Two recommendations stem from this first chapter dedicated to methodology, self-assessment and costs:

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
- (ii) that the Executive Board initiate the comprehensive implementation of this report between now and the spring 2017 session, with a view to producing a comprehensive

⁶ This global ratio has only an indicative meaning for the "UNESCO universe", as the mandates of each of its governing bodies are different, and their activities depend on variables such as voluntary contributions, whether they are counted or unrecognized in the accounts of the Organization.

⁷ A rigorous analysis would have to include the expenses borne by Member States for the travel arrangements of representatives and experts for the work of the governing bodies, in addition to those of their permanent representatives. Based on a total of 200 trips per month for 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.

and constructive report on external governance costs for the General Conference at its 39th session.

II. BETTER MANAGEMENT OF EXTERNAL GOVERNANCE

20. This second chapter examines the principal mechanisms and some of the governance procedures or practices that, according to the audit, can be improved upon. It is broadly equivalent to an examination of the follow-up to the recommendations previously made in numerous internal and external audit or evaluation reports, since the current findings are so similar to those made in the past. It 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)”⁸*.

21. One obstacle to carrying out recommendations is the diversity of the current patchwork of governing bodies and of their performance. This obstacle will remain for as long as the – fiction, all the more comfortable for having foundations – persists that it is up to each body to decide on its own governance, despite the fact that all the Member States come together in a General Conference. The result is a recommendation reiterating the advice that has so far been ignored, and a recommendation to put in place the means to overcome previous obstacles, as well as a timetable:

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 bureau
 - 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

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37 C/49 Add., Annex, para. 44.

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.

RESTRUCTURING AND STRENGTHENING EXTERNAL GOVERNANCE

22. The third and last chapter responds to the General Conference's questions concerning "continued relevance [and] overlapping terms of reference". The synoptic table of 49 governing bodies and related entities, established by the External Auditor and annexed to the report, reveals a complexity that is unequalled among all the other agencies in the United Nations system with approximately comparable resources (some \$250 million per year).

23. Stemming from historical differences between legal instruments, this complexity partly explains why the governance structure does not correspond to any operational rationale and thus leaves the Organization open to risks of overlapping mandates and gaps in the system. Recent initiatives undertaken by governing bodies to remedy it have been mentioned, but there are still too few. As a result of the analysis thus developed, ten new recommendations have been formulated:

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.

GENERAL CONCLUSION

24. With \$250 million a year, ambitious UNESCO is one of the poorest agencies in the United Nations system. Member States must therefore 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.

25. 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”.⁹

⁹ See report WHC-11/35.COM/INF.9A, para. 178, recommendation 10.

26. Furthermore, without rigorously selecting a limited number of ordered priorities, and even developing 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.

27. The conclusion is thus that 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 means thus reconfigured.

Proposed decision

28. The Executive Board may wish to consider adopting a decision along the following lines:

The Executive Board,

1. Recalling 37 C/Resolution 96;
2. Having examined documents 197 EX/28 and 197 EX/28.INF,