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EIGHTEENTH SESSION OF THE GENERAL ASSEMBLY OF STATES PARTIES TO THE CONVENTION CONCERNING THE PROTECTION OF THE WORLD CULTURAL AND NATURAL HERITAGE

Paris, UNESCO Headquarters
7-9 November 2011

Item 9 of the Provisional Agenda: Audit Plan of the World Heritage Centre by the Internal Oversight Service (IOS)

In accordance with Decision **35 COM 5C** of the 35th session of the World Heritage Committee (UNESCO, 2011), requesting the World Heritage Centre, in collaboration with the Internal Oversight Service of UNESCO (IOS), to “prepare an audit plan on the Centre for the consideration of the 18th General Assembly of States Parties to the *Convention*,” this document provides IOS plans with respect to future audits of the World Heritage Centre.

Draft Resolution: 18 GA 9, see Point III.

I. Background

1. The audit of the UNESCO World Heritage Centre, conducted by the External Auditor in December 2009, audited the organization of the Centre, its financial and human resources, and the execution of its missions to implement the *World Heritage Convention* from 2007 to 2009.
2. The audit report was presented to the World Heritage Committee at its 34th session (Brasilia, 2010) in the document *WHC-10/34.COM/5G* and Decision **34 COM 5G** was taken by the World Heritage Committee (Brasilia, 2010), emphasizing implementation of all the recommendations of the External Auditor.
3. Following Decision **34 COM 5G**, the Centre, in cooperation with Central Services, implemented nine out of 15 recommendations and six were «in the process of being implemented» with a view to be completed by December 2011.
4. The progress report was presented to the World Heritage Committee at its 35th session (UNESCO, 2011) in the document *WHC-11/35.COM/5C* and Decision **34 COM 5C** was taken in which the World Heritage Committee:

Requests the World Heritage Centre, in collaboration with the Internal Oversight Service (IOS), to prepare an audit plan on the Centre for the consideration of the 18th General Assembly of States Parties to the *Convention* in October 2011.
5. Subsequent to this decision, the Centre has conducted several meetings with IOS which resulted in the document presented in the next section.

II. IOS Audit Plan for the World Heritage Centre

6. The IOS audit plan is based on an annual risk assessment of UNESCO's entities and corporate processes.
7. Risk based auditing consists of analyzing the risk universe of the organization as a whole and assessing the level of coverage to provide assurance the efficiency of the current processes in managing more significant risks. Among the variables considered in conducting this risk assessment are time elapsed since the prior internal or external audit and the status of recommendations raised in the prior audit. As a result, the organizational audit plan is inherently transversal, as opposed to an entity-based approach.
8. The operations and administration of the Centre are subject to regular audit coverage initiated by governing bodies, management or in response to specific risk areas. The IOS annual risk assessment is Organization-wide, does not include a multi-year audit schedule, nor is it presented to the World Heritage Committee.
9. Consultations between the Centre and IOS included recognition of the scope and frequency of prior audits of the Centre and its activities. These include:

1997 – Management audit and financial audit; Auditor General of Canada: Joint work between the External Auditor and an ad hoc advisory body composed of nine countries

2004 – Survey-based financial audit; Internal Oversight Service (IOS): Unliquidated obligations (ULOs)
 2005 – Financial audit; IOS: Follow-up on recommendations from 1997 audit
 2006 – Study for the implementation of results-based management (RBM); Sté Baastel: External audit: preparation of results-based management
 2005/06 – Evaluation of international assistance; Ms Taboroff: External audit: analytical study and Recommendations
 2007 – Management audit; Deloitte: Full external audit following on from that of 1997
 2007 – Compliance audit; IOS: Aksum project
 2008 – Inquiry into WHC workload; IOS: Evaluation following on recommendations of Deloitte report.
 2009 – Management audit; Cour des Comptes: the Centre's financial and human resources, financial situation and execution of its missions to implement the World Heritage Convention from 2007 to 2009.
 2011 – Audit of the global strategy and PACT; Cour des Comptes; implementation of the Global Strategy for a credible, representative and balanced World Heritage List from its inception in 1994 to 2011 and the Partnership for Conservation (PACT)

10. For 2012 IOS plans to perform a risk-based audit of the Centre including, as part of the planning phase, a risk management workshop with managers and staff of the Centre. Planning will also include a detailed follow-up on the conclusions and the status of recommendations from prior audits. Through this planning process the specific scope of the 2012 audit will be determined.
11. As stated above, all administrative procedures, including procurement, human resources, programme disbursements and other central services activities of the Secretariat are covered by our audit processes, and include those areas as they relate to the World Heritage Centre.
12. Furthermore, should special requests for audits and/or evaluations arise in the next biennium, these will also be considered.

III. Draft Resolution

Draft Resolution 18 GA 9

The General Assembly,

1. Having examined Document WHC-11/18.GA/9,
2. Recalling Decision **35 COM 5C** adopted by the World Heritage Committee at its 35th session (UNESCO, 2011),
3. Takes note of the progress report on recommendations of the External Audit;
4. Also takes note of the IOS Audit Plan for the World Heritage Centre for 2012.