

AT A GLANCE

IBAN IS THE INDEPENDENT, EXTERNAL AUDIT BODY FOR NATO

The International Board of Auditors for NATO (IBAN) was established in 1953, just four years after the signing of NATO's Founding Treaty.

It is composed of **6** Board Members appointed by the North Atlantic Council - NATO's top political decision-making body - among candidates nominated by NATO's member countries.



Sébastien LEPERS, FR
Chair



M.G. - GDI
Iordanis CHATZIGIANNAKIS, GR



Carlo MANCINELLI, IT



Viveca NORMAN, SW



Ivan IGNJATOV, NM
appointed on 1 August 2025
not yet in service



Jacek KOZŁOWSKI, PL
appointed on 1 May 2026
not yet in service

The Board Members are assisted by:

1 Principal Auditor

2 Senior Auditors

29 Auditors

6 Administrative Staff

MANDATE

IBAN WORKS DIRECTLY WITH THE NORTH ATLANTIC COUNCIL

Its main mandate is to provide professional, independent, and objective reports focused on the raising and spending of the funds collected by NATO and by which the taxpayers of the allied Nations contribute.



IBAN is responsible for financial, performance and NATO Security Investment Programme audits.

It issues approximately **30** audit reports per year on NATO and non-NATO bodies, **2-4** performance audit reports and **50-100** audit reports related to NSIP expenditures.

Every year, IBAN auditors travel to NATO and non-NATO nations to carry out their audit work.



IBAN audits provide assurance on expenditure of :

8-10 billion euros
per year

CORE VALUES

IBAN IS GUIDED BY 3 CORE VALUES



INDEPENDENCE

IBAN is solely responsible to the North Atlantic Council for its work. It neither seeks nor receives instructions from any other authority.



INTEGRITY

IBAN conducts its work in a fair, objective, balanced, unbiased and non-political manner.



PROFESSIONALISM

IBAN's work is planned, executed and reported in accordance with international auditing principles and standards.

How does IBAN engage auditees?

Notification:

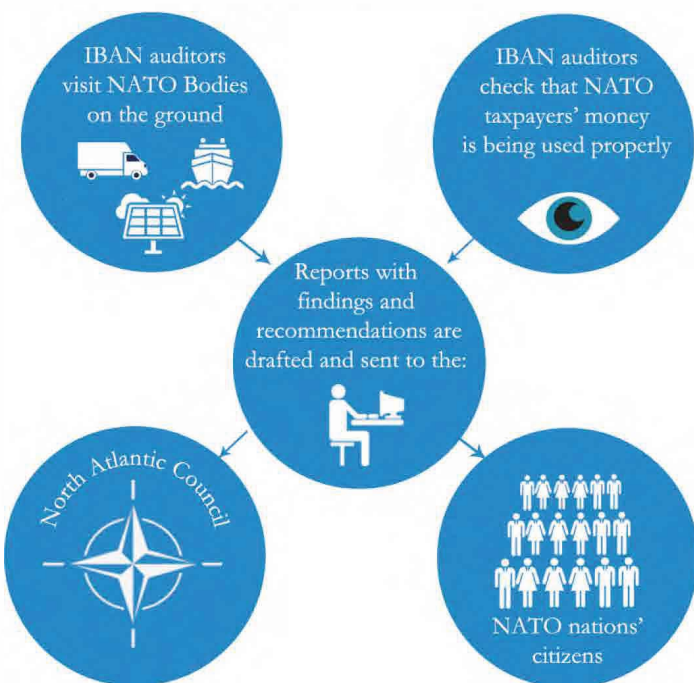
Auditees are formally notified when the audit survey begins and when a full performance audit is initiated. Points of contact are requested at both phases of the audit.

Survey:

During the survey phase, the audit team will gather information on the audit topic to determine if a full performance audit will be conducted.

Fieldwork:

After the Board has agreed to initiate a full performance audit, the auditee is notified of the audit objectives and the proposed audit methodology and then the audit fieldwork begins. Fieldwork can include site visits, interviews data analysis and other data collection methods.



What is a performance audit?

Performance audit is an independent examination to determine if an activity, programme or system is being managed with due regard for economy, efficiency and effectiveness.

Why does IBAN do performance audit?

IBAN, in keeping with its Charter, conducts performance audits to contribute to NATO's efforts in promoting good governance and fiscal responsibility. IBAN's performance audits also support NATO bodies by providing recommendations designed to improve performance and address problems.

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Performance Audit