The tourism audit of Polesie is an attempt to organize information concerning all the resources that can serve as the basis for the development of tourist products in the Polesie region. The area identified in this document as Polesie is the outcome of a certain conventional delimitation of borderland regions situated in Belarus, Poland, and Ukraine. It cannot be treated as coinciding with the geographical or historical Polesie (Polesia, Polesye), whose territory is much larger.

The internal structure of the document comprises three parts:

- Tourism Audit of Polesie;
- Synthetic Assessment of the Tourist Attractiveness of Polesie as a Cross-Border Area;
- Analysis of Strategic Documents in Terms of Tourism in the Three Regions.

In the first part, which is the core of the analyses, an assessment of resources is performed: natural resources, heritage resources (understood as material monuments), and cultural resources (understood as events and other non-material manifestations of culture as well as tourist trails). An analysis thus designed has been performed in selected borderland regions in the three countries: the Brest Oblast in Belarus, the Lubelskie Voivodeship in Poland, and the Volyn Oblast in Ukraine.

In the next chapter, based on the analytic work, conclusions are presented concerning the potential for the tourist use of Polesie as a cross-border area. The main resources are indicated that can serve as the basis for building cross-border tourism products with a considerable potential of influence. The analysis has shown that it is the natural resources of Polesie that should be considered the most important basis for the region's tourism development.

It turns out that Polesie has significant resources of this kind, even by international standards. In the current study, they are divided into international, national, and regional resources. The criterion is the level of nature conservation. The first group includes the "Western Polesie" Cross-Border Biosphere Reserve and the resources classified as national are as follows: Polesie National Park, Shatsk National Park, the "Pripyat—Stokhid" National Park, the Tsuman Forest National Park, and the Bug River Polesie Nature Reserve.

There is also great tourist potential in the multicultural heritage of Polesie. On each side of the border, there are plenty of sites bearing witness to the Catholic and Orthodox cultures as well as vestiges of the Jewish and Tatar communities. However, what should play the key role is the conservation of buildings connected with the life of the inhabitants of Polesie, known as *Poleszucy*. Therefore, the wooden architecture of Polesie has been identified as one of the important heritage resources, present in each of the partner countries. As regards cultural resources, it is, unfortunately, not yet possible to speak of international-scale tourist traffic being attracted.

The final part of the document contains an analysis of strategic documents binding for local, supralocal, and regional governments in terms of how they address the tourist function and tourism development of Polesie.