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Programa Mundial de Alimentos  
برنامج الأغذية العالمي

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For decision

Executive Board documents are available on WFP's website (<https://executiveboard.wfp.org>).

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## **Report of the External Auditor on findings from field audits**

### **Findings and recommendations from 2024 field audit visits**

#### **Draft decision\***

The Board takes note of the report of the External Auditor on findings from field audits (WFP/EB.2/2025/5-B/1) and the management response (WFP/EB.2/2025/5-B/1/Add.1).

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\* This is a draft decision. For the final decision adopted by the Board, please refer to the decisions and recommendations document issued at the end of the session.

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#### **Focal points:**

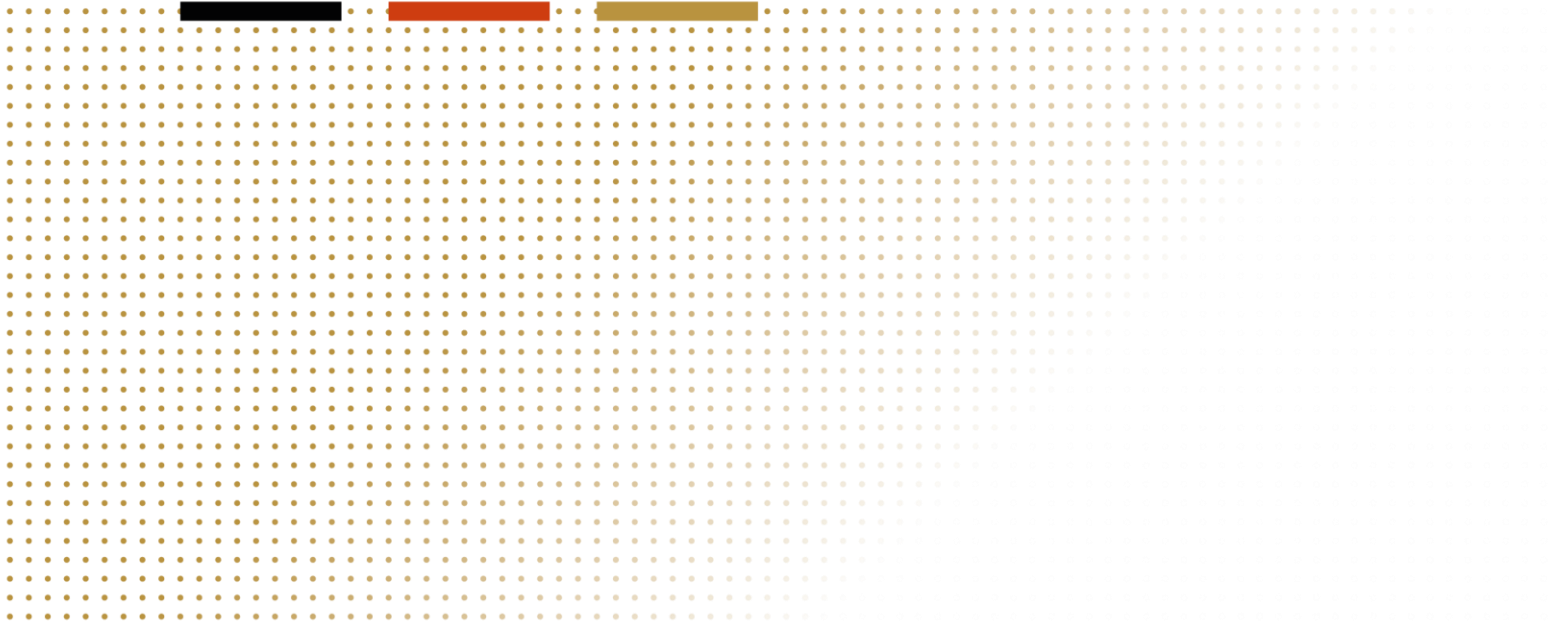
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External Audit of the World Food Programme

# Summary Field Report

Findings and recommendations from 2024 field audit visits



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# 0 Executive Summary

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## 0.1

### **Objective**

*The objective of this report on audit visits to regional bureaux (since 1 May 2025, regional offices) and country offices is to bring to the attention of the Executive Board the implementation status of the external audit recommendations from 2018 to 2023, a summary of cross-cutting and key audit findings 2024, and recurring audit findings from 2022 to 2024.*

## 0.2

### **Implementation status of external audit recommendations from 2018 to 2023**

*In 2023, the External Auditor issued 106 recommendations to regional bureaux and country offices. The External Auditor assessed their implementation status as well as the status of 21 recommendations from previous audit cycles that regional bureaux and country offices had not yet implemented. They have implemented 100 recommendations (78.7 percent), 25 recommendations are under implementation (19.7 percent), 1 recommendation has not yet been implemented (0.8 percent) and 1 recommendation is overtaken by events (0.8 percent).*

## 0.3

### **2024 key findings**

*In 2024 and January 2025, the External Auditor conducted seven audit visits to six country offices and one regional bureau and issued 105 new recommendations addressing inter alia cooperating partner management, cash-based transfers and accounting.*

*The audit findings show once more that often there is no lack of headquarters rules and regulations, but that regional bureaux and country offices do not always comply with these. Tighter oversight and training by headquarters are needed.*

### *Cooperating partner management*

*Several country offices had not assessed a cooperating partner's capacity before concluding a field-level agreement and accepted invoices although they lacked supporting documents. One office paid a cooperating partner in advance even though the field-level agreement did not require the office to do so.*

*According to the WFP Partnership Guidance for non-governmental organizations, country offices must assess cooperating partners' capacity before concluding a field-level agreement and decide on the supporting documentation to be provided by cooperating partners together with the invoices. Country offices should not pay incomplete or incorrect invoices. Headquarters' oversight is needed.*

### *Cash-based transfers*

*Several country offices showed weaknesses in the planning, documentation, and follow-up of post-distribution monitoring. Two country offices inadequately documented how they had determined the transfer values. One country office collaborated with a financial service provider that charged fees which were not contractually agreed.*

*Country offices need to prepare post-distribution monitoring plans, document monitoring activities, and follow-up on issues identified during monitoring. They must set transfer values for every programme and market to best serve beneficiaries. Complete calculation documentation is required. Country offices need to ensure that financial service providers adhere to the terms of the service agreement.*

### *Accounting*

*Several country offices booked expenses to the wrong accounts, posted expenses and revenues in the wrong accounting period or did not capitalize internally developed software. Two country offices altered their leased property but did not establish a financial provision to cover potential dismantling afterwards.*

*Offices must book expenses and revenue to the correct account and in the correct accounting period and ensure accuracy and compliance of financial reporting.*

## **0.4**

### ***Recurring audit issues***

*The External Auditor found recurring issues in several audit areas. As a result of the audits of the financial statements for the periods ended 31 December 2022, 31 December 2023 and 31 December 2024, the External Auditor repeatedly issued similar recommendations to headquarters and several country offices addressing asset management, personnel file*

*management, business continuity management, cooperating partner management, and delegation of authority.*

*The recurrence of similar audit findings across headquarters and offices over successive years indicates that headquarters should strengthen collaboration with offices to make better use of External Auditor recommendations for the benefit of WFP.*

# 1 Mandate, scope, and methodology

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1. By its decision 2021/EB.2/4, on 16 November 2021, the Executive Board of WFP appointed the President of the German Supreme Audit Institution (Bundesrechnungshof) as the WFP External Auditor to perform the audit of the accounts of WFP for a six-year term from 1 July 2022 to 30 June 2028 in accordance with the WFP Financial Regulations.
2. The External Auditor's mandate is set out in Article XIV of the WFP Financial Regulations and their annex. Pursuant to the Financial Regulations, the External Auditor expresses an opinion on the financial statements and may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of WFP.
3. Pursuant to the WFP General Regulations, the purposes of WFP are (a) to use food aid to support economic and social development, (b) to meet refugee and other emergency and protracted relief food needs, and (c) to promote world food security in accordance with the recommendations of the United Nations and the Food and Agriculture Organization of the United Nations. To achieve these purposes, WFP shall implement food aid programmes, projects and activities. Country strategic plans<sup>1</sup> and limited emergency operations include WFP's entire portfolio of humanitarian and development activities. WFP implements its mandate in the field. Country offices account for most of the available resources.
4. The External Auditor's audit approach comprises audit procedures at headquarters ("Global Headquarters" since May 2025) and at regional and country offices ("offices"). The External Auditor plans audit visits to country and regional offices based on his risk assessment, the volume of operations and considering focus audit areas and past internal and external audit visits.
5. During audit visits to offices, the External Auditor issues audit observation memoranda with facts and findings requesting the respective directors to comment in writing. These audit observation memoranda, together with the comments, provide the basis of the External Auditor's management letters to the Executive Director. The External Auditor shares the draft management letters and the draft of this summary field report with WFP requesting comments again to include them in the letters and the report.
6. With the Summary Field Report, the External Auditor provides the Executive Board with highlights of the management letters issued for the audit visits that took place in 2024

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<sup>1</sup> Including transitional and interim country strategic plans.

and January 2025 (“2024 audit visits”), in accordance with the External Auditor’s workplan. This report does not include all findings from the audit visits. The findings summarized are of major importance or cross-cutting nature. In addition to cross-cutting findings from the field audit visits, the report also contains the follow-up on how offices performed in the implementation of the External Auditor’s audit visit recommendations (annex).

## 2 Recommendations from 2018 to 2023 - Implementation statistics

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7. External audit recommendations only result in improvements when the auditee implements them completely and in a timely manner. The follow-up of not yet implemented (“open”) recommendations is an integral part of the External Auditor’s work.
8. In case the auditee is still implementing the recommendation, the External Auditor considers the recommendation to be “under implementation”. In case the auditee has not even commenced to implement the recommendation, the External Auditor considers the recommendation to be “not implemented”. When events make the recommendation obsolete or impossible to implement, the External Auditor may consider a recommendation to be “overtaken by events”.
9. Between May and July 2025, WFP provided comments and documentation to support the External Auditor’s assessment of the implementation status of 127 open recommendations. This number included 2 open recommendations from the previous External Auditor, 19 open recommendations the External Auditor issued as the result of his 2022 audit visits and 106 recommendations the External Auditor issued as the result of his 2023 audit visits.<sup>2</sup>
10. Figures 2.1 and 2.2 show the recommendation implementation status by year and by office. The annex of this report shows WFP’s comments on the implementation, and the detailed External Auditor’s implementation assessment based on these comments and supporting documents WFP provided.

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<sup>2</sup> In 2023, the External Auditor visited six country offices (Burundi, Cameroon, Colombia, Ethiopia, Kenya, Nigeria) and three regional bureaux (Regional Bureau for Eastern Africa, Regional Bureau for Latin America and the Caribbean and Regional Bureau for Western Africa).



Figure 2.1

Recommendation implementation status by year

Year <sup>a</sup>	Total	Implemented	Under implementation	Not implemented	Overtaken by events
2018	1	1	-	-	-
2019	-	-	-	-	-
2020	1	1	-	-	-
2021	-	-	-	-	-
2022	19	13	6	-	-
2023	106	85	19	1	1
<b>Total</b>	<b>127</b>	<b>100</b>	<b>25</b>	<b>1</b>	<b>1</b>
Percentage	100	78.7	19.7	0.8	0.8

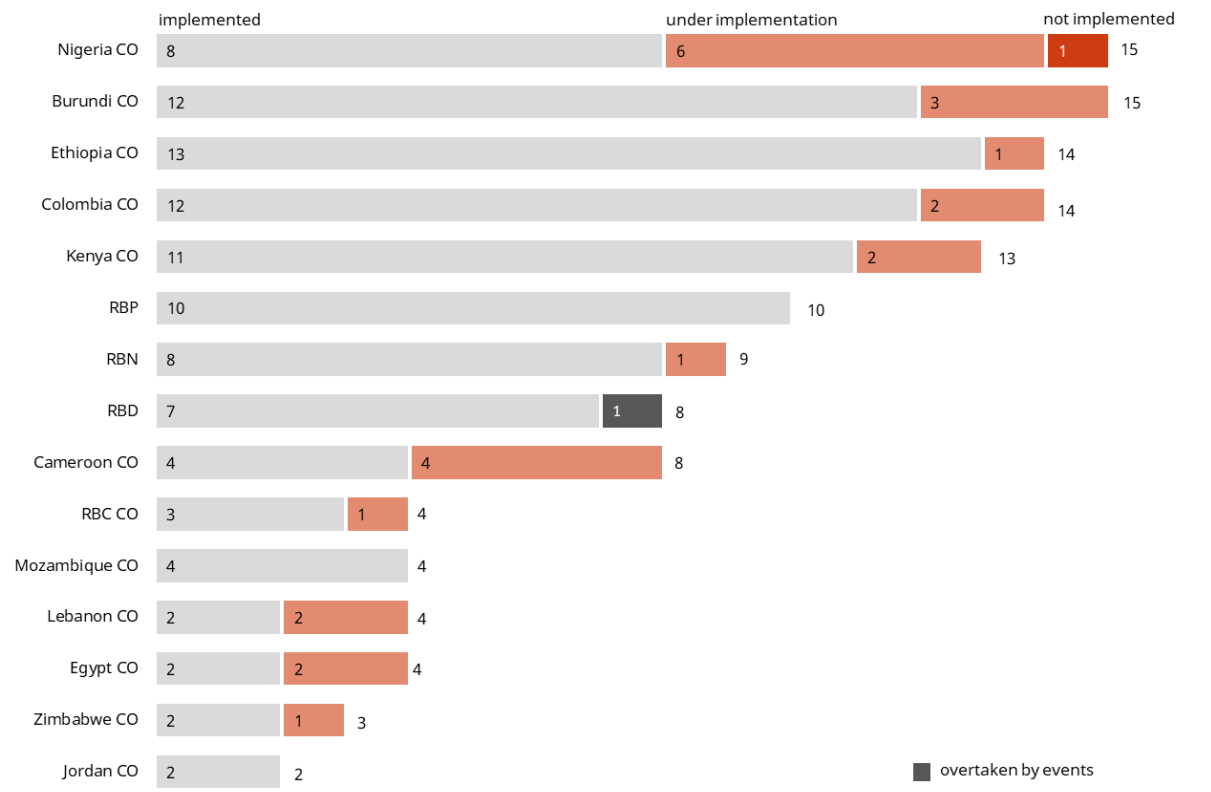
<sup>a</sup> Year in which the External Auditor issued the recommendations.

Figure: External Auditor, Source: External Auditor.

Figure 2.2

11 out of 15 offices have not yet implemented all recommendations

The figure displays the implementation status of the 106 recommendations to regional and country offices (CO) from the External Auditor’s 2022 management letters as well as 21 recommendations from management letters of previous years, by office.



RBP/LACRO: Latin America and the Caribbean Regional Office, RBN/ESARO: Eastern and Southern Africa Regional Office, RBD/WACARO: Western and Central Africa Regional Office, RBC/MENAEERO: Middle East, Northern Africa, and Eastern Europe Regional Office.

Figure: External Auditor, Source: External Auditor.

11. External audit recommendations only result in improvements when the auditee implements them completely and in a timely manner. The External Auditor encourages the offices to continue implementing the open recommendations with the support of headquarters.

### 3     Audit findings 2024

#### 3.1    Overview of 2024 audit visits

12.
- From September to November 2024, and in January 2025, the External Auditor conducted audit visits to the following regional bureau and country offices.

Figure 3.1

#### Regional bureau and country offices visited

Regional bureau
<ul style="list-style-type: none"><li>Asia and the Pacific.</li></ul>
Country offices
<ul style="list-style-type: none"><li>Bangladesh (remote<sup>3</sup>);</li><li>Benin;</li><li>Guatemala;</li><li>Lesotho;</li><li>Türkiye; and</li><li>Uganda.</li></ul>

Figure: External Auditor, Source: External Auditor.

13.
- In the 2024 audit cycle, the External Auditor issued 105 recommendations to the offices, mainly in the audit areas of management, cooperating partner management, human resources, and information technology (IT). Figure 3.2 shows the number of recommendations per audit area.

<sup>3</sup> The External Auditor had planned to visit the Bangladesh Country Office in person. Due to the political instability that arose in August 2024, the External Auditor conducted a remote audit.

Figure 3.2

### Focus of this report on four audit areas

The 105 recommendations issued in 2024 referred to the following audit areas. This report mainly focuses on cooperating partner management, finance, cash-based transfers and supply chain.

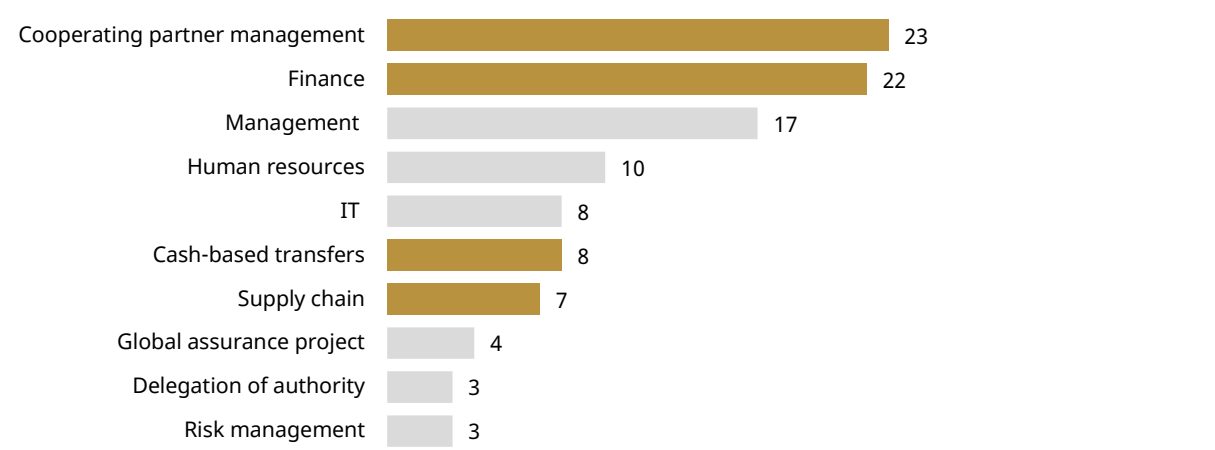


Figure: External Auditor, Source: External Auditor.

## 3.2 Cooperating partner management

- 14. Country offices contract non-governmental organizations (NGOs) and host country government entities as cooperating partners for the implementation of programmes and other activities.
- 15. The External Auditor’s recommendations to country offices address weaknesses in five stages of the NGO partnership lifecycle.<sup>4</sup>
- 16. The report highlights the External Auditor’s findings in the stages of capacity assessment, field-level agreement, and invoicing.

<sup>4</sup> The External Auditor has included his audit visit findings with regard to the selection of cooperating partners via the United Nations Partner Portal in his annual report (WFP/EB.A/2025/6-A/1, chapter 4.3.2).

Figure 3.3

## Recommendations in all stages of cooperating partner management

The External Auditor issued 23 recommendations to country offices addressing weaknesses in five stages of the cooperating partner management lifecycle. Findings underlying the recommendations highlighted in this report relate to capacity assessments, field-level agreements, and invoicing.

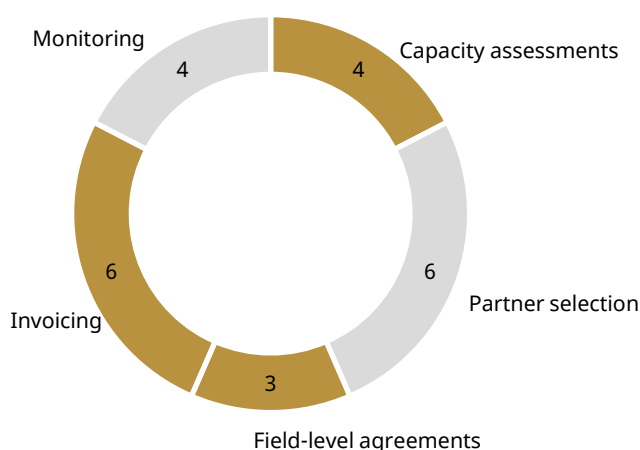


Figure: External Auditor, Source: External Auditor's Management Letters.

### 3.2.1 Capacity assessments

17. WFP's NGO Partnership Guidance<sup>5</sup> requires that country offices assess the capacity of a possible cooperating partner before concluding a field-level agreement to mitigate risks and build the cooperating partner's capacity.
18. The External Auditor found the following weaknesses of offices' capacity assessments:
  - Two country offices had not conducted capacity assessments for every cooperating partner.<sup>6</sup>
  - One country office had not developed an improvement plan for the cooperating partner as a result of its capacity assessment and as required by the guidance.<sup>7</sup>
  - Even though the capacity assessment of a cooperating partner had shown great weaknesses, one country office did not address them when conducting spot checks.<sup>8</sup>

<sup>5</sup> The NGO Partnership Guidance forms part of WFP's Programme Guidance Manual.

<sup>6</sup> Uganda Country Office, Lesotho Country Office

<sup>7</sup> Türkiye Country Office

<sup>8</sup> Türkiye Country Office

19. WFP stated that the draft of a Capacity Strengthening Strategy for local NGOs was currently going through the approval process at headquarters. This strategy should help country offices assess NGO capacities and create improvement plans.

20. Offices should comply with WFP's NGO Partnership Guidance. They need to strengthen their oversight by assessing the partner's capacity before concluding a field-level agreement. Where necessary, offices must develop, implement, and follow up on capacity building and improvement plans.

### 3.2.2 Invoicing process

21. The NGO Partnership Guidance states that country offices must specify the format of invoices and minimum supporting documentation that the cooperating partner must submit together with the invoice.
22. The External Auditor reviewed invoicing documents of cooperating partners and found:
- Country offices had not defined which documents the cooperating partner should attach to their invoices.<sup>9</sup> They accepted invoices even when the cooperating partner had not provided the required supporting documents, such as, the distribution reports.<sup>10</sup>
  - One country office accepted invoices even though the invoiced amounts were not reconcilable to supporting documents, differing by USD 18,000.<sup>11</sup>
  - Country offices accepted invoices which lacked required information or which contained incorrect information, such as amounts spent up to the invoice date.<sup>12</sup>
  - In two country offices, the invoice review process took up to 62 or even 133 days.<sup>13</sup>
  - Two country offices accepted invoices that did not comply with the field-level agreement. For example, the agreement did not provide for advance payments to the cooperating partner. Nevertheless, the country office paid the cooperating partner in advance.<sup>14</sup>
23. WFP commented that headquarters was digitalizing the invoice review process, which was expected to improve efficiency for country offices.

<sup>9</sup> Bangladesh Country Office

<sup>10</sup> Türkiye Country Office

<sup>11</sup> Bangladesh Country Office

<sup>12</sup> Guatemala Country Office, Bangladesh Country Office

<sup>13</sup> Uganda Country Office, Bangladesh Country Office

<sup>14</sup> Guatemala Country Office, Lesotho Country Office

24. Country offices should comply with WFP's NGO Partnership Guidance's stipulations for invoicing. They must decide on the supporting documentation to be provided by cooperating partners together with the invoices. They should not pay incomplete or incorrect invoices. They should process invoices within a set time. Headquarters' oversight is needed.

### 3.2.3 Field-level Agreements

25. According to the NGO Partnership Guidance, field-level agreements are the legal basis for the cooperation between cooperating partners and WFP. The field-level agreement template states that field-level agreements promote global consistency in the partnership cycle and give both parties the assurance that their interests are protected by law.
26. The External Auditor found that:
- In one country office, the amendments to agreements showed budget increases inconsistently. In some cases, the amendments showed only the added budget amounts. In other cases, the amendments showed only the sum of initial and added budget amounts.<sup>15</sup>
  - Agreements did not always include a signature date.<sup>16</sup>
27. WFP stated that the legal department supported with the review and update of field-level agreement clauses regarding conditions for extensions and amendments of field-level agreements.

28. Country offices need to focus on consistency and completeness of field-level agreements.

## 3.3 Cash-based transfers

29. The External Auditor focussed on post-distribution monitoring and transfer value setting.

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<sup>15</sup> Guatemala Country Office.

<sup>16</sup> Türkiye Country Office.

### 3.3.1 Post-distribution monitoring

30. Through post-distribution monitoring at the household level, WFP communicates with the beneficiaries to assess how they have used the cash or vouchers received, their view on the overall process, quality and length of WFP assistance, and potential concerns. According to the Minimum Monitoring Requirements, country offices should conduct post-distribution monitoring at least twice a year for each activity.<sup>17</sup>
31. The External Auditor found that:
- One country office documented its post-distribution monitoring inadequately so that it was difficult to assess whether the country office had carried out all planned monitoring activities. Due to difficulties in linking planned monitoring activities to reporting, the External Auditor could not determine whether the country office had achieved outcomes and outputs.<sup>18</sup>
  - Another country office provided to the External Auditor several post-distribution monitoring plans that contradicted each other regarding type and frequency. The same country office had not prepared a post-distribution monitoring budget.<sup>19</sup>
  - Another country office's tracking document did not contain actions to address all issues identified or did not contain due dates. In many cases the due date had already passed.<sup>20</sup>
  - Another country office did not achieve one target value set up in the post-distribution monitoring plan but did not conduct a follow-up in this case.<sup>21</sup>
32. WFP stated that country offices could consult the considerable guidance provided by headquarters and that headquarters could support further.

33. Country offices need to prepare clear post-distribution monitoring plans, to document monitoring activities completely, and follow-up on issues identified during monitoring.

### 3.3.2 Transfer value

34. The transfer value is the net monetary amount that WFP transfers to beneficiaries as cash or vouchers. Country offices are to calculate the transfer value based on a gap analysis that relates to the minimum expenditure basket threshold. Country offices are

<sup>17</sup> See Executive Director's Circular OED2024/006: Minimum Monitoring Requirements (MMRs) and Community Feedback Mechanism (CFM) Standards in WFP Country Offices.

<sup>18</sup> Uganda Country Office.

<sup>19</sup> Bangladesh Country Office.

<sup>20</sup> Uganda Country Office.

<sup>21</sup> Bangladesh Country Office.



required to document the final decision on the transfer value including all relevant considerations.<sup>22</sup>

35. The External Auditor found that:

- In 2018, one country office introduced value vouchers for refugees in Cox's Bazar. It had conducted a market assessment and developed a minimum expenditure basket. In 2022, the country office introduced value vouchers in Bhasan Char, an island inhabited by refugees. A market assessment for Bhasan Char indicated weak market functionality, higher prices than in Cox's Bazar, and risks of inflation. Nevertheless, the country office used Cox's Bazar's data to launch cash-based transfers in Bhasan Char and estimated higher logistics costs associated with transporting food commodities to the island. The country office did not develop a minimum expenditure basket for Bhasan Char until 2023. The data provided to the External Auditor on the different steps to determine the transfer value lacked structure, organization, and consistency.<sup>23</sup>
- Another country office stated that it had set its transfer values based on data of national assessments, government rates, or its own data. Distribution plans for 2023 and 2024 showed transfer values that did not match the values stated by the country office. The country office could not provide any justification or documentation explaining why it had not applied the transfer values as stated.<sup>24</sup>

36. WFP stated that the corporate guidelines and related documentation would be included in the CashBook and WFP's new cash manual and that country offices were strongly recommended to use the templates provided and follow the guidance.

37. Country offices need to follow the corporate guidelines to set transfer values and must ensure that its documentation is complete. The determination of the transfer value is a key element of WFP to best serve the people and respond to their needs. Country offices should diligently calculate the transfer value for every programme and market. Headquarters' oversight is needed.

### 3.3.3 Financial service provider fees

38. A form of cash-based transfers is mobile money, where a financial service provider transfers funds to beneficiaries.

<sup>22</sup> WFP Guidance Note "Setting the transfer value for CBT operations", April 2022.

<sup>23</sup> Bangladesh Country Office.

<sup>24</sup> Lesotho Country Office.

39. One country office concluded a service agreement for mobile money with a financial service provider. This agreement required the country office to pay a fee for each transfer to a beneficiary. Although not covered by the agreement, the financial service provider also charged a fee whenever a beneficiary withdrew money. The country office increased the amount paid to each beneficiary by also covering this withdrawal fee. The country office had no legal obligation to cover this extra fee.
40. The financial service provider did not prepare invoices. It only provided overviews to the country office, summarizing the transfers. The country office accepted this approach, although it led to misclassification of costs, as the country office included the withdrawal fees under “cash transfer” instead of “transfer costs”.<sup>25</sup>
41. WFP stated that country offices had to include withdrawal fees in the field-level agreements if they intended to cover them.

42. Country offices need to ensure that financial service providers adhere to the terms of the service agreement. Transfer costs should be classified as such.

### 3.4 Supply Chain

43. Suppliers must be on a roster to be invited to tenders. According to the WFP Procurement Manual, suppliers must meet certain minimum requirements to be included in the roster, such as having sufficient financial capacity. The respective office director is responsible for preparing and approving of local supplier rosters. The office’s local purchase and contracts committee should periodically review the rosters.
44. The External Auditor found that:
- Two offices did not request the same set of documents from every supplier.<sup>26</sup>
  - One office had not documented its assessment of suppliers and had not requested updates from the suppliers since receiving the first documents.<sup>27</sup>
  - One office’s local purchase and contracts committee did not review the supplier roster regularly.<sup>28</sup>
45. WFP stated that the Supplier Relationship Manual regulated selection criteria, required documentation, vendor onboarding, and roster creation and review processes.

<sup>25</sup> Lesotho Country Office.

<sup>26</sup> Bangladesh Country Office, Regional Bureau for Asia and the Pacific.

<sup>27</sup> Regional Bureau for Asia and the Pacific.

<sup>28</sup> Regional Bureau for Asia and the Pacific.

46. Offices need to apply the same selection process for every potential supplier. This should include complete documentation. Periodical reviews of the rosters are required.

### 3.5 Management issues - knowledge management

47. Headquarters provides the legal framework for all WFP activities. In addition, offices may issue standard operating procedures, guidelines and checklists to implement the framework.
48. The External Auditor found that:
- Four offices had no overview of their own guidelines, instructions and standard operating procedures and could not provide a comprehensive list.<sup>29</sup>
  - Two offices used standard operating procedures which the offices' directors had not approved and which were still in draft form.<sup>30</sup>
  - One office used standard operating procedures dated 2017 and earlier. It had not updated them since then.<sup>31</sup>
  - Only one office had established an information portal for its employees<sup>32</sup> to make annual country reports, country briefs, organizational charts and standard operating procedures available.<sup>33</sup>

49. Offices need to ensure that their standard operating procedures, rules, templates, guidance and further important documents are approved, up-to-date and available to all employees.

<sup>29</sup> Bangladesh Country Office, Benin Country Office, Lesotho Country Office, Regional Bureau for Asia and the Pacific.

<sup>30</sup> Uganda Country Office, Türkiye Country Office.

<sup>31</sup> Türkiye Country Office.

<sup>32</sup> "Employees" covers all types of contracts, WFP staff and WFP non-staff.

<sup>33</sup> Uganda Country Office.

## 3.6 Accounting

### 3.6.1 Inaccurate postings

50. According to WFP's Financial Management Manual, accurate and comprehensive financial reporting is an essential element of effective corporate governance. Financial accounting forms the basis for financial reporting.
51. The External Auditor found weaknesses in the recording of financial transactions at three country offices:
- One country office recorded expenses in the wrong expense accounts which resulted in an accounting error. For example, the country office entered generator maintenance and installation costs in an account for meetings and workshops and vehicle hire costs in an account for commercial consultancy services.<sup>34</sup>
  - Another country office posted expenses more than 30 days after the voucher date. Moreover, it did not recognize food losses of USD 63,000 and sale proceeds from vehicle auctions of USD 43,000 in the correct accounting period.<sup>35</sup>
  - Another country office entered expenses of USD 42,000 for the internal development of a software in an expense account for internal services provided while it should have capitalized those costs as assets under construction.<sup>36</sup>
52. WFP stated that due to operational needs in the field, there might be some delay in recording few transactions which would be posted in the following accounting period.

53. Offices must record expenses and revenue in the correct account and in the correct accounting period to ensure accuracy and compliance of financial reporting.

### 3.6.2 Office improvements

54. Offices may alter leased property to meet their needs. Offices should establish provisions for the dismantling costs of the leasehold improvements.<sup>37</sup>
55. The External Auditor found that two offices had altered the leased property. Alterations included reconfigurations of room layouts, improvements to the air-conditioning

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<sup>34</sup> Uganda Country Office.

<sup>35</sup> Lesotho Country Office.

<sup>36</sup> Bangladesh Country Office.

<sup>37</sup> IPSAS require a provision for present legal or constructive obligations when the outflow of resources is probable and a reliable estimate of the amount of the obligation can be made.

system, and security upgrades such as fences and CCTV security systems. Both offices had not established provisions for dismantling these alterations, even though it was likely that the lessor will require the offices to dismantle the physical changes at the end of the lease-term.<sup>38</sup>

56. WFP stated that it would issue technical guidance to support the recognition of appropriate provisions in accordance with International Public Sector Accounting Standards (IPSAS) requirements.

57. Offices must establish provisions for potential dismantling costs resulting from leasehold improvements to avoid financial risks.

## 4 Recurring audit issues

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58. The External Auditor noted recurring audit issues in several areas. Since 2022, the External Auditor has issued similar recommendations to offices, including but not limited to the areas of asset management, personnel file management, business continuity management, cooperating partner management, and delegation of financial authority. The issues persisted at the offices despite improvement efforts made by headquarters.

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<sup>38</sup> Türkiye Country Office, Regional Bureau for Asia and the Pacific.

Figure 4.1

Coordination between headquarters and offices lacking

For certain areas, the External Auditor repeatedly issued recommendations to headquarters and offices. Headquarters and offices did not coordinate their efforts to implement these recommendations.

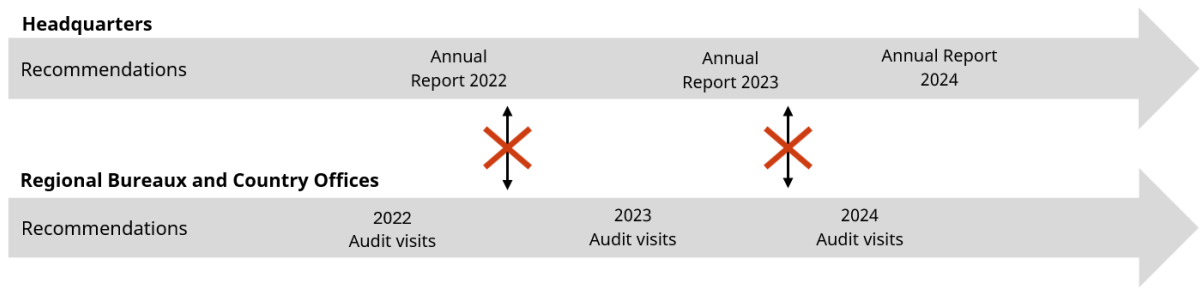


Figure: External Auditor, Source: External Auditor’s Management Letters.

59. The recurrence of similar audit findings across headquarters and offices over successive years indicates that headquarters should strengthen collaboration with offices to make better use of External Auditor recommendations for the benefit of WFP.

4.1 Cooperating partner spot checks

60. During his 2023 audit visits, the External Auditor already noted that country offices had conducted spot checks insufficiently. The country offices visited had not conducted spot checks in 94 percent of active cooperating partner agreements.
61. In his 2024 audit visits, the External Auditor again found that three out of six country offices did not comply with the corporate guidance and their own standard operating procedures to conduct spot checks regularly<sup>39</sup> and in multi-functional teams.<sup>40</sup>
62. In May 2025, headquarters issued guidance on “Risk-informed cooperating partners spot checks”, providing instructions on how to prioritize cooperating partners for spot checks, based on risk-informed criteria. The External Auditor intends to follow up on the impact in future audit visits.

<sup>39</sup> Bangladesh Country Office, Uganda Country Office.  
<sup>40</sup> Guatemala Country Office.

63. WFP stated that since May 2025 it had been enforcing the updated guidance on Risk Informed Spot Checks and that it anticipated that the implementation of this new methodology by country offices would be progressive throughout 2025.

64. The External Auditor's 2024 audit visits have revealed that country offices still do not comply with the cooperating partner spot check requirements. The External Auditor considers cooperating partner monitoring to be one of the core responsibilities of country offices. The Global Assurance Project has also underlined the importance of spot checks. The External Auditor appreciates the issuance of guidance on "risk-informed cooperating partners spot checks". Headquarters' oversight ensuring that offices implement the guidance is needed.

## 4.2 Asset management

65. Since 2022, the External Auditor has recommended more accurate asset registers and faster and consistent disposal processes. The External Auditor has also recommended that WFP review and enhance asset management processes at headquarters.
66. In 2024, the External Auditor found that offices' asset registers were incomplete, still included equipment that the country offices had already handed over to cooperating partners or showed incorrect locations and statuses of assets.<sup>41</sup> One office could not find a large number of equipment.<sup>42</sup>
67. Based on supporting documents provided by headquarters, the External Auditor considered recommendations from his 2022 audit report<sup>43</sup> on asset management to be implemented, for example to enhance the disposal process and to enhance controls to safeguard country offices' assets.
68. In May 2025, headquarters issued a directive on streamlining the asset disposal process.<sup>44</sup> During its 2025 audit visits, the External Auditor will review whether this directive improved the asset disposal process at offices.
69. WFP stated that External Auditor's recognition of the May 2025 directive as a step in the right direction was encouraging and that it was important to recognize that the full implementation of the directive and the subsequent impact of the associated measures may take time to materialize. To further accelerate implementation and enhance

<sup>41</sup> Uganda Country Office, Türkiye Country Office, Regional Bureau for Asia and the Pacific.

<sup>42</sup> Benin Country Office.

<sup>43</sup> WFP/EB.A/2023/6-A/1, chapter C.5.

<sup>44</sup> MSD2025/001.

operational efficiency, WFP intended to increase the number of asset disposal officers, thereby strengthening capacity at the headquarters level to support country offices.

70. Although the External Auditor has addressed asset register management in several recommendations to headquarters and to offices since 2022, he still found inaccuracies. Headquarters and offices need to closely collaborate to implement these recommendations for full effect. Headquarters' directive of May 2025 on streamlining the asset disposal process heads in the right direction. The External Auditor intends to follow up on the timely and complete implementation of the directive by offices.

### 4.3 Personnel files

71. In 2022, the External Auditor found that offices had moved or were moving from hard-copied personnel files to e-files. Due to the lack of headquarters' guidance, offices had individually set up their e-files. The External Auditor noted several shortcomings in the e-files. In his 2022 report on support services, the External Auditor recommended that headquarters establish instructions for offices on electronic record-keeping for personnel files.
72. In 2023 and 2024, the External Auditor found that personnel files did not follow a consistent structure and naming convention, or lacked important documents, such as the current terms of employment.
73. Headquarters did not issue corporate guidance, including a file naming convention and file structure until October 2024 and re-issued guidance in March 2025 with additional details.
74. WFP stated that the period between the recommendation and the issuance of guidance was on account of waiting for Workday to be implemented since it supported the personnel file management.

75. Although the External Auditor has noted shortcomings in the structure and maintenance of personnel files since 2022, headquarters has not issued guidance to offices until October 2024.



## 4.4 Disaster recovery planning

76. Already in 2022, the External Auditor found weaknesses in the disaster recovery planning of offices. The disaster recovery plans varied in quality, content, and disaster orientation. The External Auditor noted that the corporate template for disaster recovery plans was outdated and recommended that headquarters update the template.<sup>45</sup>
77. In February 2024, headquarters issued two templates of disaster recovery plans for offices and recommended that they conduct a systematic stress test at least once a year.
78. In his 2024 audit visits, the External Auditor continued to find weaknesses in the disaster recovery plans of all offices visited. The plans were either too vague<sup>46</sup> or did not cover required areas such as cybersecurity.<sup>47</sup> They lacked director's approval. Offices had not conducted stress tests.<sup>48</sup> Most offices did not use the new templates.

79. Offices' still insufficient disaster recovery plans indicate that headquarters has not yet provided fit-for-purpose guidance and templates. Headquarters' support is needed.

## 4.5 Delegation of financial authority

80. Headquarters rolled out the delegation of financial authority dashboard in December 2022. In the 2023 audit visits the External Auditor found that offices had not fully used the dashboard to record, track and monitor the financial authorities.
81. The External Auditor noted that WFP had not linked the process for delegating financial authorities and the process for requesting authorizations in the WFP Information Network and Global System (WINGS). In the 2024 annual report,<sup>49</sup> the External Auditor recommended that WFP link the workflows to ensure that only staff members with the required authorities are granted authorizations in WINGS. WFP has not yet implemented this recommendation.
82. In his 2024 audit visits, the External Auditor continued to find weaknesses. In three offices, the sub-delegated financial authorities in the dashboard did not match the

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<sup>45</sup> Report of the External Auditor on support services, WFP/EB.A/2023/6-F/1.

<sup>46</sup> Uganda Country Office.

<sup>47</sup> Lesotho Country Office.

<sup>48</sup> Uganda Country Office, Türkiye Country Office, Benin Country Office.

<sup>49</sup> WFP/EB.A/2024/2024/6-A/1.

assigned authorizations in WINGS.<sup>50</sup> Besides the missing link between the dashboard and WINGS, headquarters had not even authorized offices to extract all authorizations from WINGS for control activities. In January 2025 headquarters issued guidelines which request quarterly reviews by Regional Finance Officers.

83. WFP stated that it was looking into the integration and how to use the dashboard to assign WINGS profiles. Linking the workflows required additional resources and investment in time where WFP looked into upgrading and expanding WINGS. WFP further stated that it issued new guidance for the delegation of financial authorities, which included a quarterly review process for the financial delegations, including the reflection of financial delegations in WINGS. Nevertheless, discrepancies might still appear due to staff movement, change in profiles and delegations, which could take a bit of time to update.

84. The External Auditor appreciates the enhanced transparency through the delegation of financial authority dashboard. WFP still needs to synchronize dashboard authorities and WINGS authorizations. Offices must be able to extract relevant information from WINGS.

## 4.6 Accrual submissions

85. Pursuant to the IPSAS accrual accounting principle, transactions and other events are to be recorded in the accounting records and recognized in the financial statements of the periods to which they relate and not when cash is received or paid.
86. Offices need to inform headquarters on transactions for which an accrual is required.
87. During his 2024 audit visits, the External Auditor found that offices need to improve the process for identifying relevant accrual reporting. One office did not report any transactions for accrual recognition for the financial years 2022 and 2023. However, headquarters identified 11 transactions of the office with an overall amount of USD 167,000 relevant for accrual recognition for the financial year 2023.<sup>51</sup>
88. Since 2022, the External Auditor has identified accrual relevant transactions, that WFP had not recorded. In 2022, WFP had to record an additional accrual of USD 17.4 million. In his audit of the 2023 financial statements, the External Auditor acknowledged that WFP put additional emphasis on the accrual basis of accounting. In his audit of the

<sup>50</sup> Uganda Country Office, Bangladesh Country Office, Regional Bureau for Asia and the Pacific.

<sup>51</sup> Benin Country Office, Guatemala Country Office.

2024 financial statements, the External Auditor noted an amount of USD 21.5 million as additional required accrual.

89. While headquarters established additional measures to improve the accuracy and completeness of country offices' accrual submissions, the External Auditor still identified shortcomings. Headquarters and offices need to enhance their collaboration to improve accrual reporting.

End of report

## 5 Annex

No	Report Reference	Recommendation	Management Response	External Auditor's assessment	Status after verification			
					<i>Implemented</i>	<i>Under implementation</i>	<i>Not implemented</i>	<i>Overtaken by events</i>
1	2022 Country Office Egypt para 35	The External Auditor recommends that the country office improve its internal control system by implementing a sign-off procedure for locally negotiated contributions which do not conform to the standard agreement templates.	The Country Office further updated the Standard Operating Procedures by detailing the steps for managing locally negotiated contributions that do not conform to standard agreement templates. Each step now indicates responsibility for each unit and a formal sign-off to ensure accountability and transparency.	The Country Office has clarified the process in its standard operating procedure. A sample of contribution agreement illustrates the approval process. The External Auditor considers the recommendation to be implemented.	X			
2	2022 Country Office Egypt para 81	The External Auditor recommends that the country office implement a naming convention for saving documents in the electronic personnel files.	The Country Office added a diagram outlining the naming convention process, along with an email from the Head of Human Resources confirming that the documents have been renamed in accordance with the naming convention.	While the Country Office has established a structure and defined the folder names, it still needs to implement a naming convention, i.e. clear and standardized names that help to determine the content of documents. The recommendation remains under implementation. In addition, the External Auditor refers to the corporate guidance on human resources document management.		X		
3	2022 Country Office	The External Auditor recommends that the country office employ staff members for management positions	While the recruitment of a fixed-term role was a valid consideration, the move to the new capital premises made it less	The External Auditor notes that the comment by the Country Office is neither in line with the Staffing Framework nor		X		

No	Report Reference	Recommendation	Management Response	External Auditor's assessment	Status after verification			
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	Egypt para 92	such as head of unit instead of affiliates.	ideal to establish this role as a fixed-term position. Given the current situation and efficiency measures in place, the Country Office would not be proceeding with hiring a fixed-term.	sufficiently substantiated. The recommendation remains under implementation.				
4	2020 Country Office Egypt	The External Auditor recommends that more attention be paid to the formal aspects of the conclusion of field-level agreements, such as timely signatures.	The Country Office reviewed the Standard Operating Procedures and added an annex with clearer steps for the Field-Level Agreement management process.	The Country Office has clarified the process for the conclusion of field level agreements. It should ensure that it signs agreements in time. The External Auditor considers the recommendation to be implemented.	X			
5	2022 Jordan Country Office para 67	The External Auditor recommends that the country office establish additional control mechanisms to review the plausibility of fuel consumption.	The Country Office monitors fuel consumption and enhances driver performance using a vehicle tracking system, monthly mileage reports, and fuel-efficient driving tips and training. In 2024, drivers attended fuel-saving and safe driving techniques training. They use the Fuel App to record and transfer fuel transactions to the Fuel Management System (fuel module).	In addition to further controls, the Country Office has completed the training of its drivers in August 2024 and established a "Fuel efficient and environmental driving" - catalogue. The External Auditor considers the recommendation to be implemented.	X			
6	2018 Jordan Country Office	The External Auditor recommends that the country office continue to hold meetings with the host state to document the terms of a contribution.	The Country Office managed to mobilize JOD 141,000 from the government to cover the funding gap in the school feeding programme, demonstrating the Country Office's engagement with the government to provide funding when appropriate.	The Country Office demonstrated that it met with different ministries. The External Auditor urges the Country Office to continue meeting with the host government and considers the recommendation to be implemented.	X			
7	2022 Lebanon	The External Auditor recommends that the country office dispose assets recorded as property, plant and	The Local Property Survey Board concluded the disposal of assets amounting to USD 371,000 including	The Country Office has not finalized the disposal process for assets with no expected future economic benefits or		X		

No	Report Reference	Recommendation	Management Response	External Auditor's assessment	Status after verification			
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	Country Office para 22	equipment when no future economic benefits or service potential are expected, perform physical verification procedures in a manner to identify such assets.	three decommissioned light vehicles. The Country Office plans to pilot the use of the new mobile application for the disposal of assets and efforts are underway for an online public auction.	service potential. Therefore, the recommendation remains under implementation.				
8	2022 Lebanon Country Office para 35	The External Auditor recommends that the country office regularly review its supplier roster and ensure that the supplier data is up to date and complete.	The Country Office maintains a supplier database which includes potential vendors. The procurement team ensures that only fully documented suppliers are invited for competitive processes and undergo verification processes. The roster is updated to monitor the supplier landscape based on expressed interest, responsiveness, performance, or compliance with WFP's eligibility criteria.	The Country Office maintains a procurement roster and reviews it periodically. The External Auditor considers the recommendation to be implemented.	X			
9	2022 Lebanon Country Office para 56	The External Auditor recommends that the country office employ staff members for management positions such as head of unit instead of affiliates.	Following the organizational alignment exercise conducted in 2022, the Country Office converted several positions to fixed-term roles and only two units are currently headed by affiliates. Efforts are ongoing to regularize the remaining positions subject to corporate efficiency measures imposed by the pause in U.S. foreign assistance.	While the Country Office has regularized several positions, some units are still led by consultants. The recommendation remains under implementation.		X		
10	2022 Lebanon Country Office para 64	The External Auditor recommends that the country office analyse its demand for vehicles, taking into account the mileage of each vehicle, in order to optimize its fleet.	In September 2024, the Country Office conducted a fleet optimization mission and implemented the recommendations from the report which highlighted that the fleet is well managed, with vehicles in good condition, well maintained, clean, and compliant with relevant WFP directives and guidelines.	The Country Office has analysed its vehicle demand under consideration of the mileage and optimized its fleet size. The recommendation is considered to be implemented.	X			

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11	2022 Mozambique Country Office para 36	The External Auditor recommends that the country office review the partnership agreements with the aim to reduce the number of short-term amendments and the number of direct selections of partners.	The Country Office updated the Standard Operating Procedures for cooperating partners and Field-Level Agreements management. The Country Office reduced direct partner selections in 2024 and used short-term amendments for operational adjustments while extensions for over six months were used for emergency Field-Level Agreements and multi-year resilience building projects.	The Country Office has selected more cooperating partners through a competitive process. Furthermore, it has reviewed the need for short-term amendments of field level agreements. The recommendation is considered to be implemented.	X			
12	2022 Mozambique Country Office para 55	The External Auditor recommends that the country office analyse its micro purchase orders to identify options for consolidation of requirements.	The Country Office identified the majority of services required under micro purchase orders and established long-term agreements. Currently, it has four car rental service, two fuel supply and seven conference service agreements. The Country Office has 53 long-term agreements to strategically source goods and services.	The Country Office has analysed the micro purchase orders for 2023 and 2024 and has increased the number of long term agreements from 35 to 53. The recommendation is considered to be implemented.	X			
13	2022 Mozambique Country Office para 62	The External Auditor recommends that the country office record all relevant data to the corresponding sub-folder of the personnel e-files; and use a naming convention for documents in e-files indicating their content.	The Country Office finalized the e-filing of pending documents. A standardized naming convention and content management protocol was implemented. Individual checklists have been developed and integrated into employee files. The e-filing process was structured according to defined workstreams, with the operations workstream designated as responsible for ongoing file maintenance.	The Country Office has established a structure and a naming convention for its personnel files and confirmed the completion of its e-filing. The recommendation is considered to be implemented. In addition, the External Auditor refers to the corporate guidance on human resources document management.	X			
14	2022 Mozambique	The External Auditor recommends that the country office ensure that purchase	The Management Services team systematically monitors the timely	The External Auditor has reviewed a sample of purchase orders and found	X			

No	Report Reference	Recommendation	Management Response	External Auditor's assessment	Status after verification			
					Implemented	Under implementation	Not implemented	Overtaken by events
	Country Office para 82	orders are approved before the purchase of fuel.	creation of purchase requisitions to guarantee that purchase orders for recurring services and other goods and services are issued in advance, duly approved, and communicated to service providers before service delivery, while ensuring provisional service entry sheets are prepared within the timeframe.	that the Country Office raised and approved them in time. The recommendation is considered to be implemented.				
15	2022 Zimbabwe Country Office para 33	The External Auditor recommends that the country office enhance internal controls to avoid the need to initiate post factum purchase orders.	The Country Office maintains an inventory of post factum purchase orders. Awareness campaigns were performed during the Guide to the 31 December 2023 Accounts Closure Process and Preparation of Interim Financial Statements brownbag sessions, and the Country Office will perform refresher trainings on WFP procurement and spending processes as a preventative measure in 2025.	The tracker of post factum purchase orders provided by the Country Office lists post factum purchase orders until 2023. The Country Office has not provided evidence for tracked post-factum purchase orders since. Further, the Country Office provided justifications for post factum purchases, all dated 2023 and before. The External Auditor considers the recommendation to be under implementation.		X		
16	2022 Zimbabwe Country Office para 40	The External Auditor recommends that the country office designate and train alternate micro purchase order focal points according to Executive Director Circular OED 2022/005; and that it considers implementing a standard operating procedure on micro purchase orders.	The Country Office has finalized and approved the standard operating procedure.	The Country Office has provided the finalized standard operating procedure. The External Auditor therefore considers the recommendation to be implemented.	X			
17	2022 Zimbabwe Country Office para 57	The External Auditor recommends that the country office redraft its disaster recovery plan, keep it up to date and conduct regular stress tests.	The Country Office finalized its disaster recovery plan and conducted a simulation exercise in December 2024.	The Country Office has conducted a stress test and the new disaster recovery plan stipulates regular stress tests. The External Auditor considers the recommendation to be implemented.	X			



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					<i>Implemented</i>	<i>Under implementation</i>	<i>Not implemented</i>	<i>Overtaken by events</i>
18	2022 RB Cairo para 40	The External Auditor recommends that the regional bureau accelerate the disposal of its unused and broken equipment.	The Regional Office completed the outstanding asset disposal exercises for the years 2022 and 2023. On 3 March 2025, a total of 583 assets were disposed of in accordance with WFP rules and regulations and under the guidance of the Global Asset Services team.	The Regional Office has increased its efforts to dispose of its unused and broken equipment and has conducted several auctions. The recommendation is considered to be implemented.	X			
19	2022 RB Cairo para 49	The External Auditor recommends that the regional bureau support headquarters by piloting the detailed APP tool that will include system integrated data transfers.	In 2025, WFP introduced the Resources to Results tool to integrate results-based management into its annual planning and reporting cycle. This approach combines top-down strategic alignment (ensuring coherence with management results defined in the Corporate Results Framework) and bottom-up budgeting (enabling precise budget planning at unit levels to address constraints and operational needs).	The External Auditor notes that WFP has rolled-out the Resources to Results tool in early 2025 to reflect the planning to reporting cycle. WFP has published a "Resources-to Results Framework guidance" and a Chief Financial Officer Directive to define the corporate planning-to-reporting cycle and corporate-wide compliance. The recommendation is considered to be implemented.	X			
20	2022 RB Cairo para 73	The External Auditor recommends that the regional bureau ensure that the personnel files are complete and up to date.	In 2024, the Regional Office reviewed 113 personnel files of national employees to ensure personal and contract documents are in place and saved in their respective folder. The Regional Office will continue to maintain personnel files digitally through the implementation of Workday.	The Regional Office has confirmed that it reviewed and updated the personnel files of national employees. The recommendation is considered to be implemented. Furthermore, the External Auditor refers to the corporate guidance on human resources document management.	X			
21	2022 RB Cairo para 79	The External Auditor recommends that the regional bureau analyse its vehicle demand and consider to either reduce the number of vehicles or – if all vehicles are operationally required – to extend their life cycles.	Following a strategic review and in alignment with evolving global directives, the Regional Office is currently planning to dispose of six vehicles by December 2025. However, the final disposal decision and fleet resizing is contingent upon a	The External Auditor takes note that the Regional Office is still in the process of optimizing its fleet size. The External Auditor considers the recommendation as under implementation.		X		

No	Report Reference	Recommendation	Management Response	External Auditor's assessment	Status after verification			
					Implemented	Under implementation	Not implemented	Overtaken by events
			reassessment of staffing and operational needs by the end of 2025.					
22	2023 Country Office Burundi para 20	The External Auditor recommends that the Country Office Burundi expedite its efforts to clean up its non-food items storages, thoroughly count and consistently record all non-food items and dispose of all unnecessary non-food items.	The Country Office moved non-food items stored in the warehouses and some disposed during the WFP/UNHCR Auction on 26 June 2024. Staff have been nominated in several area offices for monthly physical inventory. For next steps, the Country Office will aim to automate non-food items tracking.	The Country Office has cleaned up its non-food items storages. The External Auditor notes that the Country Office counts its non-food items regularly and records them monthly. The Country Office has developed a template to track the non-food items which is currently under roll-out phase. The recommendation is considered to be implemented.	X			
23	2023 Country Office Burundi para 21	The External Auditor recommends that the Country Office Burundi use the optional fields in WINGS to consistently track the actual holder and holding position of its non-food items.	The Country Office regularly conducts physical inventories and non-food items are monitored using Excel spreadsheets. Further, the Supply Chain Division, in coordination with the Regional Office, is exploring the tracking of non-food items through the implementation of the Relief Item Tracking Application as a corporate solution.	The External Auditor notes the regular physical inspections of non-food items, although the Country Office does not use the optional fields in WINGS as recommended. The recommendation is considered to be implemented.	X			
24	2023 Country Office Burundi para 29	The External Auditor recommends that the Country Office Burundi involve the Local Property Survey Board before transfers of WFP property to cooperating partners in case of loans with expected duration that exceeds the useful lifetime of the items or as soon as a loan agreement is prolonged and then exceeds the useful lifetime of the item.	The Local Property Survey Board endorsed all loans, including asset loan extensions, to Cooperating Partners since 2023 before the transfer. The Country Office Head of Programme shared the communication and loan process guidance with the Cooperating Partners Management team to ensure compliance with loan guidelines.	On 1 December 2023, the Local Property Survey Board has post-factum approved a donation of 60 motorbikes to the Government. The Local Property Survey Board has highlighted that all responsible units should ensure that approvals are obtained before any donations are executed. A single donation in 2025 (so far) was approved by the Local Property Survey Board before the donation was executed. The	X			

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				recommendation is considered to be implemented.				
25	2023 Country Office Burundi para 30	The External Auditor recommends that the Country Office Burundi monitor the duration of its transfers of property and its loan agreements and ensure the timely prolongation of such agreements under due involvement of the Local Property Survey Board.	The Country Office created a tracking tool managed by the Administrative Officer to monitor current items on loan to cooperating partners which is updated each time an asset is loaned to/returned by partners.	The Country Office has prepared a tracker to early identify upcoming or expiring loans and has involved the Local Property Survey Board in the review and endorsement of decisions to loan. The External Auditor underlines the importance of a timely involvement of the Board and considers the recommendation as implemented.	X			
26	2023 Country Office Burundi para 35	The External Auditor recommends that the Country Office Burundi continue reconciling the missing items from the physical count assets and reconciliation of assets (PCAR) exercise 2022 and implement measures to prevent a high number of unreconciled items in the future.	The Country Office completed its reconciliation during and after the 2023 Physical Count and Reconciliation Exercise. The number of unreconciled items significantly decreased from 8 percent in 2022 to 3 percent in 2023. Additional asset focal points were nominated in different units and field offices to ensure follow-up of actions.	The Country Office has enhanced its process of the physical count and reconciliation of assets and has established several measures to prevent high numbers of unreconciled items. The recommendation is considered to be implemented.	X			
27	2023 Country Office Burundi para 43	The External Auditor recommends that the Country Office Burundi enhance the tracking of its Field Level Agreements and ensure regular and properly documented spot checks of cooperating partners and government entities.	To enhance Cooperating Partner field level agreement tracking, the Country Office established a tracking sheet, documenting spot checks conducted in 2024 and produced a report for cooperating partners in May 2024. Meanwhile, the 2025 spot check plan is in place and the first cross-functional spot check has been conducted.	The Country Office has provided a non-approved 2025-2026 spot check plan as of February 2025. Since May 2024, the Country Office conducted only one spot check mission in June 2025. The recommendation is considered to be under implementation.		X		
28	2023 Country Office	The External Auditor recommends that the Country Office Burundi ensure that all financial authorities delegated are	The Country Office updated the Delegation of Financial Authority dashboard and, to ensure full	The Country Office has recorded all financial authorities delegated into the dashboard, and stopped initiating the	X			

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					<i>Implemented</i>	<i>Under implementation</i>	<i>Not implemented</i>	<i>Overtaken by events</i>
	Burundi para 53	properly recorded in the Delegation of Financial Authority Dashboard.	compliance, the delegation of authority request was initiated on WFP Self-Service, discontinuing the manual submission of requests.	delegation of authority request manually. The recommendation is considered to be implemented.				
29	2023 Country Office Burundi para 54	The External Auditor recommends that the Country Office Burundi ensure that staff with WINGS roles that require specific authorities have been delegated these authorities in the first place.	The Country Office delegated roles through memoranda and the Delegation of Financial Authority dashboard.	The Country Office has not crosschecked staff's delegated authorities with the individual WINGS roles. Only now, the Country Office has requested WINGS profiles from headquarters which were not provided yet. The recommendation remains under implementation.		X		
30	2023 Country Office Burundi para 62	The External Auditor recommends that the Country Office Burundi ensure that consultants occupy core functions only temporarily and in exceptional cases.	The Country Office reviewed consultancy contracts and abolished some positions. Additional positions have been recommended for abolishment as part of the organizational alignment exercise. International Fixed-Term roles were reviewed to ensure that these positions have strategic oversight and responsibility while consultants handle responsibilities on exceptional and temporal basis.	The External Auditor notes that the Country Office has reduced the number of consultants. However, one core function is still occupied by a consultant. The Country Office has not provided a justification for this consultant. The recommendation remains under implementation.		X		
31	2023 Country Office Burundi para 63	The External Auditor recommends that the Country Office Burundi ensure that attendances are accurately recorded in WINGS.	The Country Office operationalized the Workday functionality to record attendance of consultants for payment processing.	The Country Office has provided evidence that consultants' attendances are recorded in Workday. The recommendation is considered to be implemented.	X			
32	2023 Country Office Burundi para 70	The External Auditor recommends that the Country Office Burundi consistently follow the structure for its physical and digital personnel files and ensure that all relevant documents for the staff	The Country Office completed a reconciliation exercise to align WINGS (WFP Information Network and Global Systems) and Quantum/Atlas data and	The Country Office has completed the digitalization of all its personnel files and reconciled the data with WINGS. The recommendation is considered to be implemented.	X			

No	Report Reference	Recommendation	Management Response	External Auditor's assessment	Status after verification			
					Implemented	Under implementation	Not implemented	Overtaken by events
		member are filed completely and match with WINGS data.	the creation of electronic files as per the e-filing report.					
33	2023 Country Office Burundi para 79	The External Auditor recommends that the Country Office Burundi review its Disaster Recovery Plan to ensure it addresses all potential disaster scenarios and includes detailed recovery procedures.	The Country Office updated and issued its Disaster Recovery Plan in September 2023, addressing potential disaster scenarios and including recovery procedures for the Country Office.	The Country Office has revised its Disaster Recovery Plan and included potential disaster scenarios and detailed recovery procedures. The recommendation is considered to be implemented.	X			
34	2023 Country Office Burundi para 80	The External Auditor recommends that the Country Office Burundi conduct regular tests based on the current Disaster Recovery Plan, establish clear responsibilities through signed documents, and ensure that these documents are properly archived for future reference.	The Country Office has been complying as recommended. The Country Office has shared a Disaster Recovery Plan test report for testing which was conducted during the period of 29 July to 11 August 2024.	While the Country Office has not conducted stress tests since August 2024, it held a meeting end of May 2025 about the upcoming Disaster Recovery Plan testing cycle. According to the Country Office's correspondence as of 18 June 2025, internet connectivity solutions testing started. The recommendation is considered to be implemented.	X			
35	2023 Country Office Burundi para 85	The External Auditor recommends that the Country Office Burundi enhance the access to the area behind the racks of the server room until the planned renewal is implemented.	The access to the area behind the racks of the server room has been enhanced.	The Country Office has cleared the server room, in particular the area behind the racks. The recommendation is considered to be implemented.	X			
36	2023 Country Office Burundi para 90	The External Auditor recommends that the Country Office Burundi enhance its documentation of the oversight reports by the Regional Bureau and its follow-up.	The Country Office has shared the updated tracking sheet for oversight recommendations. The status of the recommendations is discussed during heads of unit meetings and reminders are sent by email to the concerned units for action.	The External Auditor notes that the Country Office has enhanced its process of documenting and following up of the oversight reports. The recommendation is considered to be implemented.	X			
37	2023 Country Office	The External Auditor recommends that the Country Office Cameroon	The Country Office strengthened asset accountability and disposal practices	The Country Office has provided evidence that the disposal of assets has	X			

No	Report Reference	Recommendation	Management Response	External Auditor's assessment	Status after verification			
					Implemented	Under implementation	Not implemented	Overtaken by events
	Cameroon para 18	accelerate the disposal of items that are no longer used, needed, or usable, and clean-up the GEMS-register to provide a more precise value of equipment under its custody.	from 2023 through 2025, with clear milestones achieved during each year, including physical count and reconciliation completion, Local Property Survey board appointment, Property Survey Board digitization, asset disposal through auction, and improved Global Equipment Management System data quality.	taken place. It further showed that the data quality in WINGS has improved from 2024 to 2025. The recommendation is considered to be implemented.				
38	2023 Country Office Cameroon para 24	The External Auditor recommends that the Country Office Cameroon reinforce warehouse procedures with the third-party service provider to prevent item damage due to storage conditions (leaks, fire, pressure from too many layers, non-compliance with upward indication), and claim indemnities from the landlord in case of warehouse related damages.	The roof was repaired by the lessor. The warehouse team constantly monitors the situation, including for leakages; any commodity losses will be charged to the lessor. Non-food item containers are labelled, and stack cards updated for each movement. The Country Office reinforced the use of the warehouse inspection template.	The warehouse roof has been repaired. The Country Office has reinforced the use of the logistics monitoring report template and it states that it will claim indemnities from the lessor should commodities be damaged by fault of the lessor. The recommendation is considered to be implemented.	X			
39	2023 Country Office Cameroon para 25	The External Auditor recommends that the Country Office Cameroon ensure that containers holding non-food items are labelled on the outside and equipped with stack cards.	The Country Office ensured that containers holding non-food items are identified on the outside by stack cards, highlighting all the movements of items in and out of the containers. The same procedure is applied for storage of non-food items, which should be identified by stack cards, whether containerized or not.	The Country Office has taken measures to improve the storage of non-food items. The recommendation is considered to be implemented.	X			
40	2023 Country Office Cameroon para 30	The External Auditor recommends that the Country Office Cameroon conduct an appropriate number of spot checks of cooperating partners based on a risk analysis.	The Country Office was not able to complete the 2024 spot checks due to a staffing gap within the Cooperating Partner Management Unit and will resume spot checks in July 2025. The	The Country Office has not completed all spot checks planned for 2024. For 2025, the Country Office has conducted no spot checks so far. The External Auditor urges the Country Office to conduct spot		X		

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			Country Office is developing the 2025 spot check plan, adopting a prioritization approach to address the identified gap.	checks. The recommendation remains under implementation.				
41	2023 Country Office Cameroon para 38	The External Auditor recommends that the Country Office Cameroon complete its annual verification of beneficiary data for digital cash-based transfers and use the verification report to update the list of eligible beneficiaries for the subsequent distribution cycles.	In 2023, the Country Office conducted a verification of beneficiary profiles in the databases in the East region and a joint physical verification in the Far North region. In addition, a targeting exercise was also conducted in six regions while another was implemented by a cooperating partner in other regions.	The Country Office has not provided evidence for beneficiary verifications conducted in 2024 or 2025. The Country Office states that it conducted a headcount in the Far North region. Yet, it did not provide the corresponding report. The External Auditor considers the recommendation to be under implementation.		X		
42	2023 Country Office Cameroon para 47	The External Auditor recommends that the Country Office Cameroon continue its efforts to reduce the number of service contracts and special service agreements in permanent needed functions as guided by the staffing framework.	The transition period of the Staffing Framework has been extended until 31 December 2026 to give country offices additional time to assess their staffing structures in the context of the new financial and operating reality.	The Country Office has not yet implemented the Staffing Framework, which transition period has been extended until 31 December 2026. The recommendation remains under implementation.		X		
43	2023 Country Office Cameroon para 56	The External Auditor recommends that the Country Office Cameroon monitor sub-delegations of financial authority and ensure correct records in the DoFA dashboard.	The Country Office updates the Delegation of Financial Authority dashboard when any change is made at the Country Office.	The Country Office has revoked a delegated authority after the External Auditor has pointed out inconsistencies. The External Auditor notes room for improvement in the process and considers the recommendation to be under implementation.		X		
44	2023 Country Office Cameroon para 63	The External Auditor recommends that the Country Office Cameroon finalize the measures regarding the server room's security and function.	To enhance the server room's security and function, the Country Office repaired the iron door lock, removed the wooden door and replaced the flammable window rails and curtains.	The External Auditor takes note of the measures taken by the Country Office and considers the recommendation to be implemented.	X			

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45	2023 Country Office Colombia para 19	The External Auditor recommends that the Country Office Colombia review and improve the content of its Annual Performance Plan, shorten the narratives in favour of tabular presentations of budget and resource figures and actively take part in a corporate initiative to enhance the corporate standards and formats to better enable its performance measurement and management.	The Country Office used the corporate templates issued by headquarters to draft its 2024 Annual Performance Plan, including its mid-year review and participated in related webinars conducted by headquarters. It has shortened narratives to extent possible.	The External Auditor takes note of the efforts taken by the Country Office. Nevertheless, the External Auditor could not identify a significant shortage of the narratives in favour of tabular presentation in the draft Annual Performance Plan compared to prior years. The External Auditor considers the recommendation to be under implementation.		X		
46	2023 Country Office Colombia para 27	The External Auditor recommends that the Country Office Colombia establish a list of all applicable standard operating procedures and use the list to monitor and update its standard operating procedures regularly.	The Country Office established a list of all applicable Standard Operating Procedures in an Excel database for regular monitoring and update.	The Country Office has established a list of all standard operating procedures. The External Auditor notes that some of the procedures have exceeded the revision dates. The External Auditor considers the recommendation to be under implementation.		X		
47	2023 Country Office Colombia para 29	The External Auditor recommends that the Country Office Colombia review its standard operating procedures and ensure a consistent structure and format to the extent possible given the different existing corporate templates.	The Country Office developed two standardized templates (Word and Excel format) to provide a consistent structure and format to the extent possible, given that a number of Standard Operating Procedures will have to follow corporate templates.	The External Auditor takes note of the templates and considers the recommendation to be implemented.	X			
48	2023 Country Office Colombia para 37	The External Auditor recommends that the Country Office Colombia produce a meaningful and realistic GEMS-report that excludes deactivated items, use this report for its physical count, and review items with the user status deactivated - to be sold, donated or disposed of.	The Country Office produced a Global Equipment Management System report excluding the deactivated items. The asset management general overview dashboard is available on WFPgo and will be used for the physical count during which the Country Office will also review	The External Auditor notes that the Country Office has used a more precise GEMS-register for the physical count exercise, reconciliation, and further actions. The recommendation is considered to be implemented.	X			



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			its deactivated items (to be sold, donated or disposed of).					
49	2023 Country Office Colombia para 44	The External Auditor recommends that the Country Office Colombia consult with donors in advance in cases where grants can only be expensed after the terminal disbursement date. A reclassification should only be done after consultation with the concerned donors.	The Country Office updated its funds management Standard Operating Procedures. In addition, it monitored the risk related to unspent balances through two dedicated indicators: <ul style="list-style-type: none"> <li>• Percent Net funding requirement for the next six months; and</li> <li>• Percent of unspent balances with Terminal Disbursement Date (TDD) of less than six months</li> </ul>	The External Auditor takes note of the updated standard operating procedure and the monitoring of unspent balances. The recommendation is considered to be implemented.	X			
50	2023 Country Office Colombia para 54	The External Auditor recommends that the Country Office Colombia establish and use a prioritized and risk-based monitoring plan for its cooperating partners and conduct spot checks on regular basis and as a joint exercise of its finance and programme units.	The Country Office developed a Cooperating Partners risk-based monitoring plan based on the 2023 performance evaluations. In addition, spot-checks were also performed during oversight missions to field offices. Out of the 17 spot checks planned for 2024, 14 have been performed. The spot checks are joint programme/finance exercises.	The External Auditor takes note of the risk-based monitoring plan and spot-checks conducted. The recommendation is considered to be implemented.	X			
51	2023 Country Office Colombia para 55	The External Auditor recommends that the Country Office Colombia finalize the draft standard operating procedure for the end-to-end partnership lifecycle management including roles and responsibilities and prioritization criteria of partnership monitoring.	The final version of the Cooperating Partner Management Standard Operating Procedures has been signed by the Country Director.	The Country Office has provided the standard operating procedure on cooperating partner management, signed in May 2025. The recommendation is considered to be implemented.	X			
52	2023 Country Office Colombia para 64	The External Auditor recommends that the Country Office Colombia negotiate and liaise with its cooperating partners that they provide financial reporting on	The Country Office included in all Field Level Agreement plan of operations a monthly schedule by which the Cooperating Partner should send the	The External Auditor notes that the Country Office requests a monthly estimate of expenses in each field level agreement to raise its service entry	X			

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		a timely basis or alternatively use estimates to reflect an approximation of partnership expenses as at month-end.	monthly estimate of expenses. Following that, on the 25th of each month the Cooperating Partner Management Unit alerts partners of the upcoming deadline for provisional expense submission.	sheets in a timely manner and reminds the cooperating partners of submitting the estimates if necessary. The recommendation is considered to be implemented.				
53	2023 Country Office Colombia para 65	The External Auditor recommends that the Country Office Colombia incorporate a clause on the timely submission of partner financial reporting in its partnership related standard operating procedures to improve the timely expense recognition.	The Country Office included a reporting clause in the Cooperating Partner Management Standard Operating Procedures as well as in the different plans of operations in the Field-Level Agreement, a corporate document that cannot be modified by the country office. The Standard Operating Procedure has been signed by the Country Director.	The Country Office's standard operating procedure and plan of operations template specify the monthly submission of financial reports by the cooperating partners. The recommendation is considered to be implemented.	X			
54	2023 Country Office Colombia para 74	The External Auditor recommends that the Country Office Colombia establish a reconcilable monitoring process of its school feeding programmes including monitoring documentation that allows for a reconciliation of key financial data of its school feeding programmes in an adequate time with adequate effort.	The Country Office developed Standard Operating Procedures for its school feeding programme that detail roles and responsibilities for school feeding commodity voucher reconciliations. In addition, and in line with the Standard Operating Procedures, monthly reconciliation reports have been prepared and signed by the Country Director.	The Country Office provided examples of its monthly reconciliation reports signed by the Country Director and the respective supporting documents. The External Auditor considers the recommendation to be implemented.	X			
55	2023 Country Office Colombia para 84	The External Auditor recommends that the Country Office Colombia ensure that food commodities are not procured and received prior to the approval of the corresponding purchase order. This also applies to procurement under Food Service Agreements.	The Country Office has completed staff training on the procurement process related to Food Supply Agreements and monitors on a quarterly basis all call-off purchase orders to ensure they are compliant with WFP rules and regulations.	The External Auditor takes note of the measures taken by the Country Office. With the trainings, the Country Office has increased awareness of the procurement process. The recommendation is considered to be implemented.	X			

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56	2023 Country Office Colombia para 90	The External Auditor recommends that the Country Office Colombia reconcile discrepancies between the delegation of authority memoranda, WINGS, and the DoFA dashboard, and record all delegated financial authorities in the DoFA dashboard.	The Country Office reconciled discrepancies and performed a reconciliation exercise covering approving officers, bank signatories, certifying officers, petty cash cashiers, petty cash holders, safe combination holders, and key safe holders, ensuring that all delegated financial authorities are recorded in the Delegation of Financial Authority dashboard.	The External Auditor takes note of the reconciliation exercise and trusts that all delegated financial authorities are recorded in the delegation of financial authority dashboard and updated immediately when necessary. The recommendation is considered to be implemented.	X			
57	2023 Country Office Colombia para 96	The External Auditor recommends that the Country Office Colombia establish a detective control to ensure that only authorized staff approve the requests for delegation of authority and investigate cases of self-approval.	The Country Office reconciled discrepancies covering approving officers, bank signatories, certifying officers, petty cash cashiers, petty cash holders, safe combination holders, and key safe holders utilizing the Delegation of Financial Authority dashboard. The Country Office established a procedure to reconcile the report with the memoranda signed by the Country Director.	The External Auditor takes note of the measures taken by the Country Office. The recommendation is considered to be implemented.	X			
58	2023 Country Office Colombia para 102	The External Auditor recommends that the Country Office Colombia update the disaster recovery plan, included a chapter for testing, and approve the plan in a timely manner.	The Country Office updated its Information Technology Disaster Recovery Plan in November 2024 and included a chapter for testing.	The Country Office has provided an updated disaster recovery plan, dated November 2024 that includes a chapter for testing. The recommendation is considered to be implemented.	X			
59	2023 Regional Bureau for Western Africa, Dakar para 20	The External Auditor recommends that the Regional Bureau Dakar analyse the cases and the duration of backfilling for country offices and ensure that such cases do not impair its oversight role.	A revised memorandum for the modality governing the regional office oversight engagements has been approved. This memorandum addresses oversight coordination and execution in the Regional Office including joint, cross-functional, and unit-specific oversight.	The Regional Office has clarified the cases in which staff members cannot conduct oversight due to backfilling in country offices. Furthermore, WFP has rolled out Global Headquarters on 1 May 2025 with changed roles and	X			

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				responsibilities. The recommendation is considered to be implemented.				
60	2023 Regional Bureau for Western Africa, Dakar para 27	The External Auditor recommends that the Regional Bureau Dakar implement oversight recommendations without delay and avoid overdue oversight recommendations.	The Regional Office recorded improvement in the implementation of recommendations. It will continue to work closely with the country offices and functional units to ensure the timely implementation of outstanding recommendations. As of July 2025, there are 89 outstanding management oversight recommendations	The number of outstanding recommendations dropped from 186 at the end of the first quarter of 2025 to 89 at the end of July. Furthermore, WFP has rolled out Global Headquarters on 1 May 2025 with changed roles and responsibilities. The recommendation is considered to be implemented.	X			
61	2023 Regional Bureau for Western Africa, Dakar para 37	The External Auditor recommends that the Regional Bureau Dakar comply with WFP policies on individual consultants and avoid hiring them through other United Nations system entities using purchase orders.	The Regional Office will ensure compliance with the WFP goods and services procurement manual. Further, the office notes that the facilitator's engagement for the retreat and the contracting of the facilitator falls within the mutual recognition principle in the area of procurement, particularly vendor roster and management.	The WFP internal field guide on implementing mutual recognition explicitly excludes the area of human resources. The consultant was listed on a roster, without a long-term agreement in place. However, as no other cases are known, the recommendation is considered to be overtaken by events.				X
62	2023 Regional Bureau for Western Africa, Dakar para 44	The External Auditor recommends that the Regional Bureau Dakar prepare an overview of all delegations and sub-delegations to and from the Regional Director and keep it up to date.	The Regional Office issued two memoranda in October 2023 highlighting delegation of procurement authority for goods and services purchases as well as micro purchase orders.	In addition to the memoranda, the Regional Office documented the delegations of authority in the Delegation of Financial Authority dashboard. The recommendation is considered to be implemented.	X			
63	2023 Regional Bureau for Western Africa,	The External Auditor recommends that the Regional Bureau Dakar revoke the delegated procurement authority up to USD 400,000.	The Regional Office revoked the delegated authority up to USD 400,000 as evidenced in the Delegation of Financial Authority dashboard.	The Regional Office has revoked the delegated authority. The recommendation is considered to be implemented.	X			

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	Dakar para 49							
64	2023 Regional Bureau for Western Africa, Dakar para 54	The External Auditor recommends that the Regional Bureau Dakar revoke the sub-delegated authorities which were not approved by authorized staff and establish an internal control to avoid cases of erroneous sub-delegations in the future.	The Regional Office revoked the sub-delegated authorities which were not approved by authorized staff. The internal control established to avoid cases of erroneous sub-delegations is embedded within the Delegation of Financial Authority dashboard. The Office conducts quarterly reviews of all country office dashboards and advises any identified anomalies.	The Regional Office provided evidence that the incorrect approved sub-delegated authorities have been revoked. The Regional Office also established a quarterly review of all delegated authorities. The recommendation is considered to be implemented.	X			
65	2023 Regional Bureau for Western Africa, Dakar para 62	The External Auditor recommends that the Regional Bureau Dakar follow the LTA template provided by headquarters to the extent possible, review LTA for correctness and ensure that LTA are signed by all parties before the start of the term of the agreement.	The Regional Office follows the LTA template issued post-2021. However, LTAs included in the audit sample were contracted prior to 2021 and followed the previous template. It is a common challenge in LTA negotiations for agreements to be signed after start dates. The procurement function will document delays for records.	The External Auditor notes that the Regional Office has followed headquarters' template to the extent possible in the provided agreements, and that the parties have signed the agreements mostly in time. The recommendation is considered to be implemented.	X			
66	2023 Regional Bureau for Western Africa, Dakar para 69	The External Auditor recommends that the Regional Bureau Dakar repair the server room's lock system immediately, disentangle all the cables in the server room and the server racks, keep easily inflammable items and materials out of the server room and keep all racks on the floor secured from physical manipulation by using the present locks.	The Regional Office repaired the server room's lock system. The cables within the server room and the server racks were organized, and all inflammable materials were removed from the server room. Present locks are also in use to keep all racks on the floor secure from physical manipulation.	The Regional Office has repaired the server room's lock, organized the cables in the server room and in the server racks properly, and removed all inflammable items and materials. The recommendation is considered to be implemented.	X			

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67	2023 Country Office Ethiopia para 23	The External Auditor recommends that the Country Office Ethiopia maintain updated liquidity plans based on the funding scenarios, analyse on a regular basis its expenditures to identify potential cost-savings, and ensure adjusted administrative costs in case funding by donors is reduced to achieve an adequate funding/planned cost ratio.	The Country Office, through the Resource Management Committee, maintains updated liquidity plans which take account of funding and expenditure actuals and forecasts. Following the audit recommendation and the decreased funding in 2024, the Country Office conducted more extensive expenditure analysis and forecasting and will continue to enhance these additional measures.	The Country Office has enhanced its liquidity planning and discusses the scenarios within the regular Resource Management Committee meetings. The scenario analysis comprises for instance the actual funding, possible future funding, an enhanced analysis of expenditures and a liquidity forecast. The recommendation is considered to be implemented.	X			
68	2023 Country Office Ethiopia para 30	The External Auditor recommends that the Country Office Ethiopia ensure a formal and official handover process for incoming Country Directors using the handover guide issued by the Human Resource Division.	The Country Office instituted a process for Country Director handovers, including providing extensive notes and briefings in line with Human Resources handover guide. A formal handover guide has been implemented, and the new Country Director received the handover notes and briefings from the Deputy Country Director and Heads of Unit.	The Country Office has instituted the handover process in line with the handover guide issued by the Human Resource Division. Also, the Country Office performed the handover for the Country Director change in 2024. The recommendation is considered to be implemented.	X			
69	2023 Country Office Ethiopia para 36	The External Auditor recommends that the Country Office Ethiopia intensify its procurement oversight and analyse the post factum purchases and the underlying processes and adjust its processes to reduce the number of post factum purchases.	Post-factum cases decreased by 21 percent in the first half of 2024. The Country Office trained employees on Micro Purchase Order process and relevant risks. Post-factum cases are reviewed by the Procurement Contracts Committee to prevent recurrence. In 2024, 9 of 11 planned oversight missions to field offices were completed.	The Country Office has analysed root causes for post factum procurement cases and adjusted relevant processes based on the analysis. The number of post factum purchases decreased in 2024. The recommendation is considered to be implemented.	X			
70	2023 Country Office	The External Auditor recommends that the Country Office Ethiopia introduce best practices for its process of accrual	The Country Office completed the follow up measures to improve the accuracy of accrual reporting. The Country Office will	The Country Office has introduced an updated process for the accrual reporting. All open purchase orders were	X			

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	Ethiopia para 42	reporting to improve the accuracy and completeness of accrual submission at year-end.	continue to extract Purchase Orders from WINGS (WFP Information Network and Global Systems) and share them with relevant units to identify accruals.	shared with the spending units to assess if any of them were relevant for accrual recognition. In consequence, the number of reported accruals increased. The recommendation is considered to be implemented.				
71	2023 Country Office Ethiopia para 50	The External Auditor recommends that the Country Office Ethiopia conduct an appropriate number of (remote) spot-checks and invoice verifications based on risk-oriented prioritizations, such as risk profiles and volume of activities of cooperating partners. The process should be coordinated and overseen by one unit.	The Country Office completed all spot checks planned in 2024 for high-risk cooperating partners. The Cooperating Partners Management Unit centrally coordinates this process as per the corporate spot check Standard Operating Procedures, in collaboration and consultation with other units (e.g., Finance, Risk, Area Offices, etc.).	The Country Office has increased the number of spot-check and based the selection of spot-checks on risk-oriented prioritization. The Country Office has assigned for each spot-check an internal focal point for coordination. The recommendation is considered to be implemented.	X			
72	2023 Country Office Ethiopia para 56	The External Auditor recommends that the Country Office Ethiopia finalize and approve standard operating procedures for cash-based transfers as soon as possible.	The Country Office developed the Standard Operating Procedures for cash-based transfers which were approved in October 2024. The review was informed by an oversight mission conducted by The European Commission's Humanitarian Aid and Civil Protection Department and the Regional Office.	The Country Office has finalized and approved standard operating procedures for cash-based transfers. The recommendation is considered to be implemented.	X			
73	2023 Country Office Ethiopia para 62	The External Auditor recommends that the Country Office Ethiopia request all documents relevant for monitoring and reconciling of cash-based transfers, ensure that qualitative reporting requirements are met, and review such documents to record that assistance reached the intended beneficiaries.	The Country Office applies the staggered approach for the Refugee Cash-based Transfers payments, and the beneficiary lists are received from the Office of the United Nations High Commissioner for Refugees. However, the payments are processed through SCOPE (WFP's digital beneficiary information and transfer management platform), and monthly reconciliation is performed.	The Country Office has received relevant documents for cash-based transfers such as refund documentation and performs monthly reconciliations. The recommendation is considered to be implemented.	X			

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					<i>Implemented</i>	<i>Under implementation</i>	<i>Not implemented</i>	<i>Overtaken by events</i>
74	2023 Country Office Ethiopia para 69	The External Auditor recommends that the Country Office Ethiopia ensure that the sub-delegations of authority to approve micro purchase orders and the nominations as “focal points” are kept up-to-date and are in line with the Executive Director’s Circular and that only staff with such authority receive the necessary WINGS roles.	The Country Office reviewed all delegations of authority in place and maintains a detailed delegation of authority and accountability report that is reviewed on a quarterly basis. The Country Office Risk Unit also maintains signed delegations.	The External Auditor notes that the delegations recorded in the memorandum differ from those recorded in the delegation of financial authority dashboard. Some of the differences cannot be attributed to the memorandum not being real-time. The recommendation remains under implementation.		X		
75	2023 Country Office Ethiopia para 77	The External Auditor recommends that the Country Office Ethiopia employ staff members for critical positions such as heads of units instead of consultants.	In May 2024, the Country Office completed the Strategic Workforce Planning (SWP) exercise to align staffing with the Country Strategic Plan (CSP) 2025-2030. This was followed by the organizational alignment exercise and a new structure was adopted ensuring adequate structural and workforce composition.	The Country Office has updated its organizational structure. Under this structure, staff members instead of consultants have been assigned for critical positions. The recommendation is considered to be implemented.	X			
76	2023 Country Office Ethiopia para 78	The External Auditor recommends that the Country Office Ethiopia review the ratio between staff members and affiliates in the intended staff cost analysis and reduce its reliance on consultants.	In addition to the management response provided to para 77, the strategic workforce plan contains skills mapping which informed the new structure, with key positions held by long-term staff.	The Country Office has reviewed the ratio between staff members and affiliates and reduced the number of affiliates by 37 percent. The recommendation is considered to be implemented.	X			
77	2023 Country Office Ethiopia para 84	The External Auditor recommends that the Country Office Ethiopia review, correct, and complete personnel files before digitizing these files.	The Country Office recruited two short-term staff to expedite the review, correction, and completion of personnel files. Using a checklist, the team has now reviewed all staff files (1,312 staff) noting the missing documents per file. The review of staff files is complete. The Country Office continues to update the	The Country Office has reviewed all staff files. The recommendation is considered to be implemented.	X			



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			folder with all documents as and when required.					
78	2023 Country Office Ethiopia para 85	The External Auditor recommends that the Country Office Ethiopia request support from Regional Bureau Nairobi and headquarters regarding the data security of e-files.	The finalization of the digitization and digitalization processes in collaboration with the Regional Office will ensure data security of the e-files. As mentioned in para 84, the project was suspended temporarily due to operational needs necessitating the redirection of resources to support the Country Office rollout of Workday.	The Country Office initiated the roll-out of the Human Resources digitalization project in collaboration with the Regional Office. The recommendation is implemented.	X			
79	2023 Country Office Ethiopia para 92	The External Auditor recommends that the Country Office Ethiopia update its business continuity plan and disaster recovery plan, ensure that the plans are approved by the Country Director and inform its staff on the approved plans.	The Business Continuity Plan and the Disaster Recovery Plan were finalized and approved in February 2025.	The Country Office has updated its business continuity plan and disaster recovery plan. The recommendation is considered to be implemented.	X			
80	2023 Country Office Ethiopia para 93	The External Auditor recommends that the Country Office Ethiopia plan and establish a procedure of regular stress tests of its disaster recovery plan.	The procedure for regular stress testing of the Disaster Recovery Plan is completed and contained in the shared Disaster Recovery Management document section 5 "Testing and Validation".	The Country Office has included procedures for regular stress tests into its disaster recovery plan. The recommendation is considered to be implemented.	X			
81	2023 Country Office Kenya para 16	The External Auditor recommends that the Country Office Kenya track development and maintenance costs for internally generated software to identify if the recognition threshold is met and to perform cost-benefit analysis.	The format and costing model are being developed as per the International Public Sector Accounting Standards (IPSAS) policy on intangible asset valuation (internally developed). This has also been escalated to the CFO Division for guidance on capitalization process based on IPSAS Policy/IAS38.	The Country Office has finalized its "Standard Operating Procedure on Cost-Benefit Analysis and Cost Tracking of Internally Developed Software". The Country Office has not provided the tracked development and maintenance costs for internally generated software. The recommendation remains under implementation.		X		

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82	2023 Country Office Kenya para 21	The External Auditor recommends that the Country Office Kenya identify assets which are not in use and dispose and derecognize assets recorded as property, plant and equipment when no future economic benefit or service potential are expected.	The Country Office identified assets for disposal, approved in coordination with Global Asset Services per WFP disposal guidelines. Steps included Global Equipment Management System updating, presentation to the Local Property Survey Board, obtaining approval under delegated authority, conferring with the Global Asset Services team on disposal through sale, creating work order, and retiring asset.	The Country Office has identified several assets which were not in use. In June 2024, Property Survey Board has authorized the disposal of these assets. The recommendation is considered to be implemented.	X			
83	2023 Country Office Kenya para 32	The External Auditor recommends that the Country Office Kenya increase the number of spot-checks of cooperating partners using a risk-based spot-check plan and document the results of the spot-checks adequately.	Through a risk-based approach, the Country Office identified seven cooperating partners for spot checks in 2024, of which four were completed.	The Country Office has increased the number of spot-checks and selected spot-checks based on risk-oriented prioritization. The External Auditor urges the Country Office to conduct all planned spot checks. The recommendation is considered to be implemented.	X			
84	2023 Country Office Kenya para 33	The External Auditor recommends that the Country Office Kenya evaluate partnerships at the end of each field level agreement covering all relevant performance areas (see performance evaluation tool).	The Country Office evaluated all cooperating partners two months before the end of the Field Level agreements.	The Country Office has used the performance evaluation tool for the evaluations provided. The recommendation is considered to be implemented.	X			
85	2023 Country Office Kenya para 34	The External Auditor recommends that the Country Office Kenya analyse the reasons for late invoice processing and late purchase order creation and implement corrective measures.	The Country Office assessed that the reason for delays was linked to insufficient/incomplete documents and reporting that did not meet WFP requirements. To address this, the country office updated its cooperating partner onboarding package to clarify the documentation requirements and	The Country Office has analysed the reasons and provided further guidance to cooperating partners. The Country Office has confirmed that the processing time decreased. The recommendation is considered to be implemented.	X			

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					<i>Implemented</i>	<i>Under implementation</i>	<i>Not implemented</i>	<i>Overtaken by events</i>
			streamline the monthly reporting and payment process.					
86	2023 Country Office Kenya para 41	The External Auditor recommends that the Country Office Kenya ensure that all financial authorities are properly recorded in the delegation of financial authority dashboard and that staff members with such authority receive the related WINGS roles.	The Country Office concluded the reconciliation between the Delegation of Financial Authority Dashboard and WINGS roles for the financial delegation of authorities within the Country Office. Looking ahead, the Country Office Finance team plans to review and reconcile the Financial Delegations in the Dashboard and WINGS on a quarterly basis.	The Country Office reconciled the authorities recorded in the delegation of financial authority dashboard with the related WINGS roles. The recommendation is considered to be implemented.	X			
87	2023 Country Office Kenya para 48	The External Auditor recommends that the Country Office Kenya ensure proper justification of exceptions to competitive tendering.	The Country Office has put in place a system of proper justification which includes a market survey for comparison purposes.	The Country Office has enhanced the justification for exceptions to competitive tendering. The recommendation is considered to be implemented.	X			
88	2023 Country Office Kenya para 54	The External Auditor recommends that the Country Office Kenya develop evaluation criteria and templates that are adequate for the specific tender with regard to complexity and value and document the evaluation of proposals transparently.	The Country Office developed specific financial and technical evaluation templates to support the tender process for goods and services. The Country Office performs proposal evaluation with transparency and procedures are documented as per the Procurement Standard Operating Procedures.	The Country Office has recently developed templates for the evaluation. The recommendation is considered to be implemented.	X			
89	2023 Country Office Kenya para 61	The External Auditor recommends that the Country Office Kenya develop a concept for organizing its procurement files per contract/long term agreement and develop a naming convention for the documents.	The Country Office implemented the filing system as of 1 November 2024.	The Country Office has developed a concept for a filing system per contract/long term agreement and guidance on naming documents. The External Auditor considers the recommendation to be implemented.	X			

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					<i>Implemented</i>	<i>Under implementation</i>	<i>Not implemented</i>	<i>Overtaken by events</i>
90	2023 Country Office Kenya para 66	The External Auditor recommends that the Country Office Kenya ensure that important positions are occupied by staff members instead of consultants.	The Country Office shared its organigram which indicates the key positions occupied by staff members instead of consultants. For example, the Country Office has filled the Risk Officer position with a Fixed-Term employee assigned through the December 2023 Ad Hoc Reassignment Exercise.	The Country Office employs staff members instead of consultants for important positions. The recommendation is considered to be implemented.	X			
91	2023 Country Office Kenya para 73	The External Auditor recommends that the Country Office Kenya develop a clear structure for the planned electronic personnel files and a naming convention before digitizing the files.	The Country Office has shared the naming conventions guidance for the Country Office, which was recently developed to provide a common set of rules to apply to the naming of electronic records.	The Country Office has introduced a file structure including a naming convention. The recommendation is considered to be implemented. Additionally, the External Auditor refers to the filing guidance issued by headquarters.	X			
92	2023 Country Office Kenya para 80	The External Auditor recommends that the Country Office Kenya appoint a dedicated Business Continuity Manager to oversee the comprehensive revision of its business continuity plan, supported by a multidisciplinary team to address gaps in cybersecurity, inter-unit collaboration, and emergency resource management.	The Country Office appointed the Risk Officer as the dedicated Business Continuity Manager. The Business Continuity Management team convened a training in December 2024 and multidisciplinary collaboration led to the issuance of the functional area booklet.	The Country Office has appointed a Business Continuity Manager and established a multidisciplinary team for the revision of the plan. The External Auditor points out that a comprehensive, multidisciplinary review should be carried out without additional administrative effort or costs. The recommendation is considered to be implemented.	X			
93	2023 Country Office Kenya para 81	The External Auditor recommends that the Country Office Kenya revise, finalize and sign the business continuity plan and ensure a structured rollout to inform all relevant staff members about defined procedures and responsibilities.	The Country Office completed 90 percent of the process of finalizing and rolling out the Business Continuity Plan. The Country Office organized a Business Continuity Planning Workshop in December 2024 for functional and technical experts. The units and offices issued functional area booklets which are currently being reviewed.	The Country Office is still in the process of updating its business continuity plan. The recommendation remains under implementation.		X		

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94	2023 Country Office Nigeria para 23	The External Auditor recommends that the Country Office Nigeria conduct a comprehensive feasibility study of its options of transfer modalities and establish an overarching strategy for food assistance including key performance indicators, exit scenarios etc. based on this study.	The Country Office performed a comprehensive feasibility study in November 2023 and approved the transfer modality selection strategy.	The Country Office has conducted a feasibility study and finalized the transfer modality selection strategy. The recommendation is considered to be implemented.	X			
95	2023 Country Office Nigeria para 30	The External Auditor recommends that the Country Office Nigeria establish an up-to-date list of all standard operating procedures and use this list to monitor and update its standard operating procedures regularly.	In March 2024, the Country Office introduced a Standard Operating Procedures tracker to monitor and file all active Standard Operating Procedures implemented across its respective units. The tracker is a live document, continuously updated with emerging Standard Operating Procedures.	The Country Office has established a tracker of standard operating procedures. The External Auditor emphasizes the need for regular updates to the tracker and advises to rename the different sheets in the tracker. The recommendation is considered to be implemented.	X			
96	2023 Country Office Nigeria para 31	The External Auditor recommends that the Country Office Nigeria review its standard operating procedures currently in force, particularly in terms of (i) completeness of areas covered and in conjunction with risks identified, (ii) relevance and required updates, (iii) potential consolidation of topics, (iv) required approvals, (v) standardization of format and naming convention, revision or version number.	In March 2024, the Country Office introduced a Standard Operating Procedures tracker to monitor active Standard Operating Procedures, requiring respective units to review for relevance, potential consolidation and validation. A standardized template with naming conventions was also issued.	The Country Office has established a tracker of standard operating procedures and finalized guidelines for preparing standard operating procedures. The External Auditor considers the recommendation to be implemented.	X			
97	2023 Country Office Nigeria para 40	The External Auditor recommends that the Country Office Nigeria monitor the amount and type of missing items from year-to-year, immediately follow-up on missing items and take measures to reduce losses of assets.	The Country Office investigated and traced the missing items; the amount and items are being monitored yearly to avoid losses of assets.	A note for record to the Local Property Survey Board states that the 2024 Physical Count and Reconciliation Exercise identified 200 missing items. The Country Office has not been able to find all missing items. As there is still a need		X		

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				to improve monitoring and measures to prevent losses, the recommendation remains under implementation.				
98	2023 Country Office Nigeria para 46	The External Auditor recommends that the Country Office Nigeria - in liaison with headquarters - establish accounting guidance to distinguish between activity implementation expenses, and expenses which are not directly linked to the implementation of programmes.	The issue regarding the reporting of SCOPE cards will be addressed at the corporate level under the new audit recommendation in this area; therefore, no further action is required from the Country Office.	The External Auditor takes note of the realignment of the expenses. As no actions have been taken on Country Office or corporate level, the External Auditor considers the recommendation as not implemented.			X	
99	2023 Country Office Nigeria para 53	The External Auditor recommends that the Country Office Nigeria establish and use a prioritized and risk-based plan to conduct spot checks of its partners on regular basis.	The Country Office provided examples of spot check reports for partners) performed during June 2024. In addition, standard operating procedures on Cooperating Partner Spot Check have been developed for the country office.	While the Country Office has provided the list of planned spot checks for 2025, it has not provided the risk analysis on which the selection of spot checks was based. The recommendation remains under implementation.		X		
100	2023 Country Office Nigeria para 62	The External Auditor recommends that the Country Office Nigeria conduct a scenario analysis before contracting non-governmental organizations to determine whether commercial service providers represent cost-efficient alternative options for providing certain services like partner monitoring, establishment of complaints feedback mechanisms etc.	The Country Office is consulting with the regional office to discuss guidance and how to best implement this recommendation. The Country Office drafted, reviewed and approved a scenario analysis.	The scenario analysis compares the engagement of NGOs with using a global long-term agreement. It does not consider engaging local private companies. As the choice is highly context dependent, the Country Office should analyse the options before contracting an NGO. The recommendation remains under implementation.		X		
101	2023 Country Office Nigeria para 73	The External Auditor recommends that the Country Office Nigeria review its procurement sub-delegations in place, mark superseded delegations as superseded, and ensure unambiguous,	The Country Office issued a memorandum "Sub-delegation of procurement authority for the purchase and contracting of goods and services in WFP Nigeria" (SC/PU/2024/006) on 7	The External Auditor notes that the memorandum does not coincide with the delegation of financial authority dashboard. Therefore, the		X		

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		valid sub-delegation of procurement authority by inclusion of reference numbers and revision history on the relevant nomination letters (memoranda) and keep them up to date.	August 2024, duly marked with a unique reference number and clearly documenting the previous document superseded by the memorandum. It updated the memorandum on 13 January 2025.	recommendation is considered to be under implementation.				
102	2023 Country Office Nigeria para 74	The External Auditor recommends that the Country Office Nigeria review the need for delegating procurement authority up to USD 30,000 to various staff members, e.g., deputy head of programme and head of human resources.	The Country Office issued memorandum "Sub-delegation of procurement authority for the purchase and contracting of goods and services in WFP Country Office X" (SC/PU/2024/006) in August 2024 referencing sub-delegation of procurement authority for the purchase and contracting of goods and services and included officers with procurement authority up to USD 30,000.	The External Auditor holds that the Country Director should sub-delegate his procurement authority as necessary but as limited as possible and urges the Country Office to critically review sub-delegations regularly. Nevertheless, the recommendation is considered to be implemented.	X			
103	2023 Country Office Nigeria para 75	The External Auditor recommends that the Country Office Nigeria nominate another chairperson of the Local Procurement and Contract Committee and Vendor Management Committee or revoke the current chairpersons' sub-delegated authority for procurement of goods and services up to USD 200,000.	The Country Office issued a memorandum dated 24 October 2024 on the appointment of the Local Purchase & Contracts Committee, Food Purchase Committee (LPCC) and Vendor Management Committee (VMC). The Country Office updated the Delegation of Authority to lower the delegation of the LPCC and VMC Chairs to USD 30,000. The Country Office updated the memorandum on 28 May 2025.	The Country Office has provided a memorandum dated May 2025 that appoints members of committees. The Chair of the Local Purchase & Contracts Committee no longer holds a sub-delegated authority up to USD 200,000. The recommendation is considered to be implemented.	X			
104	2023 Country Office Nigeria para 82	The External Auditor recommends that the Country Office Nigeria employ staff members for management positions such as head of unit instead of consultants.	The Country Office analyses its staffing structure regularly. It ensures that all critical roles continue to be filled by international professionals. As at January 2025, the Country Office is composed of 83 percent national and 17	According to the organizational chart, a few consultants still have management functions. The External Auditor therefore considers the recommendation to be under implementation.		X		

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			percent international employees. This ratio is aligned with staffing structure in the region					
105	2023 Country Office Nigeria para 91	The External Auditor recommends that the Country Office Nigeria analyse on regular basis its staffing structure and strengthen its efforts to nationalize positions wherever possible.	The Country Office analyses its staffing structure regularly. It ensures that all critical roles continue to be filled by international professionals. As at January 2025, the Country Office is composed of 83 percent national and 17 percent international employees. This ratio is aligned with staffing structure in the region.	The Country Office has shown that it is strengthening its efforts to nationalize positions. The recommendation is considered to be implemented.	X			
106	2023 Country Office Nigeria para 92	The External Auditor recommends that the Country Office Nigeria - before nationalizing international positions - ensure that fraud prevention measures are in place to compensate the lack of rotation.	The Country Office conducted Anti-Fraud and Anti-Corruption trainings with the Risk Management Division and Ethics and Conflicts of Interest training with Ethics. Roles with approving responsibilities are filled by international professionals. National employees in the cooperating partner selection, goods and service procurement and the recruitment process must complete Ethics' Annual Conflict of Interest and Financial Disclosure Programme.	The External Auditor takes note of the trainings conducted on Fraud and Anti-Corruption and Ethics and Conflict. The Country Office has a clear reporting line and supervising structure. The recommendation is considered to be implemented.	x			
107	2023 Country Office Nigeria para 103	The External Auditor recommends that the Country Office Nigeria finalize its business continuity plan, include country specific risks and risk mitigation measures, publish the duly approved plan and inform its staff accordingly.	The Country Office issued its business continuity plan including country specific risks and risk mitigating measures on 13 May 2024.	The Country Office has finalized the business continuity plan. Country specific risks and risk mitigation measures are included. The recommendation is considered to be implemented.	X			



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108	2023 Country Office Nigeria para 104	The External Auditor recommends that the Country Office Nigeria conduct a business impact analysis and redraft its disaster recovery plan based on this analysis and establish a stress test on regular basis.	The Country Office redrafted and published its disaster recovery plan on 14 June 2024.	The business impact analysis should be used to define the recovery time for each system. The recommendation is considered to be under implementation.		X		
109	2023 Regional Bureau for Eastern Africa, Nairobi para 23	The External Auditor recommends that the Regional Bureau Nairobi use the risk assessment to further prioritize its oversight missions.	The annual oversight plan was revised to improve the documentation of risk-based selection of missions to be covered.	The Regional Office has revised the annual oversight planning to show the risk-based prioritization of oversight missions. The recommendation is considered to be implemented.	X			
110	2023 Regional Bureau for Eastern Africa, Nairobi para 24	The External Auditor recommends that the Regional Bureau Nairobi ensure that all functional units use the same template to report on the oversight missions.	The Regional Office has issued guidance to all units to ensure a standardized oversight report structure (i.e., mandatory components) as well as the requirements for the issuance of a cover letter.	The Regional Office has shared a sample which shows that different functional units use the template to report on oversight missions. The recommendation is considered to be implemented.	X			
111	2023 Regional Bureau for Eastern Africa, Nairobi para 29	The External Auditor recommends that the Regional Bureau Nairobi continue to monitor the assurance project and to intensify the planning and scheduling of future monitoring and assessment activities in order to identify best practices for the Country Offices in the region.	Risk-based prioritization of regional oversight plans for 2024 included consideration for the global assurance project. The Regional Office is fulfilling its obligations under the global assurance project through reporting and follow-up of country-specific assurance activities as well as escalation of key issues to the high-level taskforce through senior management.	The Regional Office has shared evidence for its monitoring and assessment activities in relation to the Global Assurance Project. The recommendation is considered to be implemented.	X			
112	2023 Regional Bureau for Eastern Africa,	The External Auditor recommends that the Regional Bureau Nairobi ensure consistency between the sub-	Following the May 2025 transition, the authorities sub-delegated by the Regional Director to non-Regional Director Office employees will be	The recommendation remains under implementation and will be considered under the regional offices' new role in the next audit cycle.		X		

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	Nairobi para 37	delegations of financial authority and the related WINGS roles.	revoked; as such the existing practice is no longer valid. The new guidance (Interim updated delegations of authority further to the new One Global Headquarters model) was issued on 5 June 2025. As such the Regional Office will now work on aligning with the interim arrangements.					
113	2023 Regional Bureau for Eastern Africa, Nairobi para 42	The External Auditor recommends that the Regional Bureau Nairobi ensure proper justification of exceptions to competitive tendering.	Following initiatives under procurement transformation, business units are no longer responsible for requesting waivers for procurement processes but rather providing requisition requests to the procurement unit to assess the requirements and, on the basis of market conditions, recommend appropriate instrument for contracting and requesting the use of waived processes.	The Regional Office should explain why other suppliers cannot provide the goods or services in the justification. As the Regional Office has enhanced the justification, the External Auditor considers the recommendation as implemented.	X			
114	2023 Regional Bureau for Eastern Africa, Nairobi para 47	The External Auditor recommends that the Regional Bureau Nairobi develop a concept for recording its procurement files per contract/long term agreement and develop a naming convention for the documents.	The Regional Office Procurement Unit has put in place a filing system to ensure consistent digital document storage and process flow for all procurement files. The guidance defines the standardization of nomenclature for filing as well as minimum expected documentation to be retained.	The Regional Office has developed a guidance note for its filing system, including guidance on document naming. The recommendation is considered to be implemented.	X			
115	2023 Regional Bureau for Eastern Africa, Nairobi para 56	The External Auditor recommends that the Regional Bureau Nairobi develop a structure/concept for its personnel files and a naming convention for the documents.	The development of a functional digital filing solution suitable for personnel files remains a priority. Milestones: 1. Digitalization Framework finalized and approved. 2. Implementation of e-filing in SharePoint for Regional Office employees	The Regional Office has developed a concept for its personnel files. The recommendation is considered to be implemented. Additionally, the External Auditor refers to the filing guidance issued by headquarters.	X			

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			3. Cascading of guidance and launch of digital document management system to pilot Country Offices					
116	2023 Regional Bureau for Eastern Africa, Nairobi para 57	The External Auditor recommends that the Regional Bureau Nairobi reach out to Country Offices in the region to support them with the personnel file management and to identify best practices in the region.	On 5 June 2025, the Regional Office shared the digitalization framework with country offices in the region as well as a survey to obtain feedback from country offices. Following this, a webinar was held on 26 June with the nominated country office human resources focal points to further explain the digitization framework and support country offices in their implementation. In addition, the Regional Office is now carrying out training of trainers sessions with a staggered approach as part of continued support and follow-up to equip country offices to adopt the framework.	The Regional Offices reached out to country offices and conducted webinars on digital personnel file management. The recommendation is considered to be implemented.	X			
117	2023 Regional Bureau for Eastern Africa, Nairobi para 66	The External Auditor recommends that the Regional Bureau Nairobi update its Business Continuity Plan and the annexed Disaster Recovery Plan in accordance with the latest guidelines from headquarters, align the plans with current operational needs and technological advancements, and resolve inconsistencies in the risk assessment.	The Regional Office's Business Continuity Plan and Disaster Recovery Plan were approved. A Business Continuity Management meeting was convened for endorsement of the Business Continuity Plan in the third quarter of 2024.	The Regional Office has updated its Business Continuity Plan and the annexed Disaster Recovery Plan. The recommendation is considered to be implemented.	X			
118	2023 Regional Bureau for Latin America and the	The External Auditor recommends that the Regional Bureau Panama increase the frequency of oversight missions for "high-risk countries", in addition to	The Regional Office planned to oversee country offices based on priorities in the annual regional risk assessment. The oversight plan focuses on addressing	The External Auditor notes that the Regional Office has increased the frequency of oversight missions for "high-risk missions". The	X			

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	Caribbean, Panama para 20	technical support and strategic advisory.	high-priority offices, taking into account country-specific needs and available resources. Joint oversight missions and functional oversight missions are planned.	recommendation is considered to be implemented.				
119	2023 Regional Bureau for Latin America and the Caribbean, Panama para 26	The External Auditor recommends that the Regional Bureau Panama advertise more strongly the strategic financing mechanism for food procurement to all country offices of the region to enable their participation and issue a corresponding instruction for the region.	The Regional Office disseminated corporate information on the Global Commodity Management Facility (GCMF) through Resource Management Bootcamps in country offices (e.g., 30 people participated in the August 2024 Bootcamp). The Regional Office is engaging with headquarters for the possibility of GCMF supporting its food operations based on evidence-driven analysis.	The Regional Office has advertised the use of the Global Commodity Management Facility to procure food commodities within the region. The recommendation is considered to be implemented.	X			
120	2023 Regional Bureau for Latin America and the Caribbean, Panama para 27	The External Auditor recommends that the Regional Bureau Panama analyse, document and follow-up on the use of the advance financing mechanism for food procurement in the region in collaboration with participating country offices.	LACRO country offices have not used the Global Commodity Management Facility, therefore, no analysis conducted. The Regional Office is developing a strategy to optimize WFP's resources by purchasing during harvest season. The Country Office successfully applied the mechanism, completing the concept note and purchasing allocated stock accordingly.	The External Auditor takes note that the country offices have not used Global Commodity Management Facility in 2024. The Nicaragua Country Office concept note analyses and documents the need for utilizing the Global Commodity Management Facility. The recommendation is considered to be implemented.	X			
121	2023 Regional Bureau for Latin America and the Caribbean, Panama para 35	The External Auditor recommends that the Regional Bureau Panama accelerate the disposal of its deactivated items and update the user status accordingly and in a timely manner.	In March 2024, the Management Services and Technology Units under the leadership of the Property Officer initiated a comprehensive review of all assets. The Regional Office has taken necessary actions on items approved for disposal through recycling and	The External Auditor notes that the Regional Office has reduced its number of deactivated, broken and not in use items significantly. Thus, the Regional Office has accelerated the disposal of unused items and updated the user	X			

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			completed two additional large disposal processes in March 2025.	status. The External Auditor considers the recommendation to be implemented.				
122	2023 Regional Bureau for Latin America and the Caribbean, Panama para 43	The External Auditor recommends that the Regional Bureau Panama ensure that all sub-delegations of financial authority are reflected in the Delegation of Financial Authority dashboard.	The Delegation of Financial Authority dashboard has been updated to reflect all sub delegations of financial authority.	The External Auditor has reviewed a sample and found that the records match. The External Auditor considers the recommendation to be implemented.	X			
123	2023 Regional Bureau for Latin America and the Caribbean, Panama para 47	The External Auditor recommends that the Regional Bureau Panama set-up a direct reporting line from the risk management officer to the Regional Director or Deputy Regional Director.	As of January 2024, the Risk Officer has been reporting directly to the Deputy Regional Director. This change is reflected in the updated organizational chart provided by the Regional Office, last revised in August 2024.	The latest version of the organigram shows the recommended reporting line. The External Auditor considers the recommendation to be implemented.	X			
124	2023 Regional Bureau for Latin America and the Caribbean, Panama para 53	The External Auditor recommends that the Regional Bureau Panama train staff to ensure appropriate implementation of the coming standard operating procedure on electronic personnel files.	The Regional Office adheres to the standard corporate process for managing human resources electronic files, fully embedded in the new system. Human Resources employees have been trained and there is no need to develop separate Standard Operating Procedures for the Regional Office, as corporate standards are being consistently applied.	The Regional Office has provided evidence for the staff training. The recommendation is considered to be implemented.	X			
125	2023 Regional Bureau for Latin America and the Caribbean, Panama para 59	The External Auditor recommends that the Regional Bureau Panama document the justification in the requests for issuance the additional and temporary need for consultancy services in line with the Human Resources Manual.	In light of current efficiency measures, this action is considered "overtaken by events/not applicable," as all requests to headquarters now require a clear justification. The Regional Office has no visibility on country office justifications, as requests are centralized within the	The Regional Office has provided examples in which it justifies the need for consultancy services. The External Auditor considers the recommendation to be implemented.	X			

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			Human Resources function through regional units since 2024.					
126	2023 Regional Bureau for Latin America and the Caribbean, Panama para 64	The External Auditor recommends that the Regional Bureau Panama ensure consistency in considering performance evaluations of previously employed consultants as part of a selection process for a possible renewed employment.	The Regional Office considers the performance and competency enhancement reports of previously employed consultants before reappointment. The Regional Office has created an internal dashboard to monitor and ensure compliance.	The External Auditor takes note of the talent acquisition dashboard and considers the recommendation to be implemented.	X			
127	2023 Regional Bureau for Latin America and the Caribbean, Panama para 69	The External Auditor recommends that the Regional Bureau Panama review physical files stored in its storage room and dispose of files of staff who were separated more than 20 years ago.	The Regional Office performed a review of personnel files which resulted in the appropriate disposal of files for employees who were separated more than 20 years ago.	The Regional Office has provided a list of the files that it has disposed of. The External Auditor considers the recommendation to be implemented.	X			
Total				127	100	25	1	1
Percentage				100	78.7	19.7	0.8	0.8