BUNDES RECHNUNGS HOF

Close look. Clear facts.

External Audit

Induction session for new Members and Observers of the WFP Executive Board

8 October 2026

Lutz Hoffmann, Director of External Audit WFP

Outline

- Mandate
- Bundesrechnungshof
- External Audit - Oversight Functions
- External Auditor - Executive Board
- 2025 Audit
- Schedule 2026/27

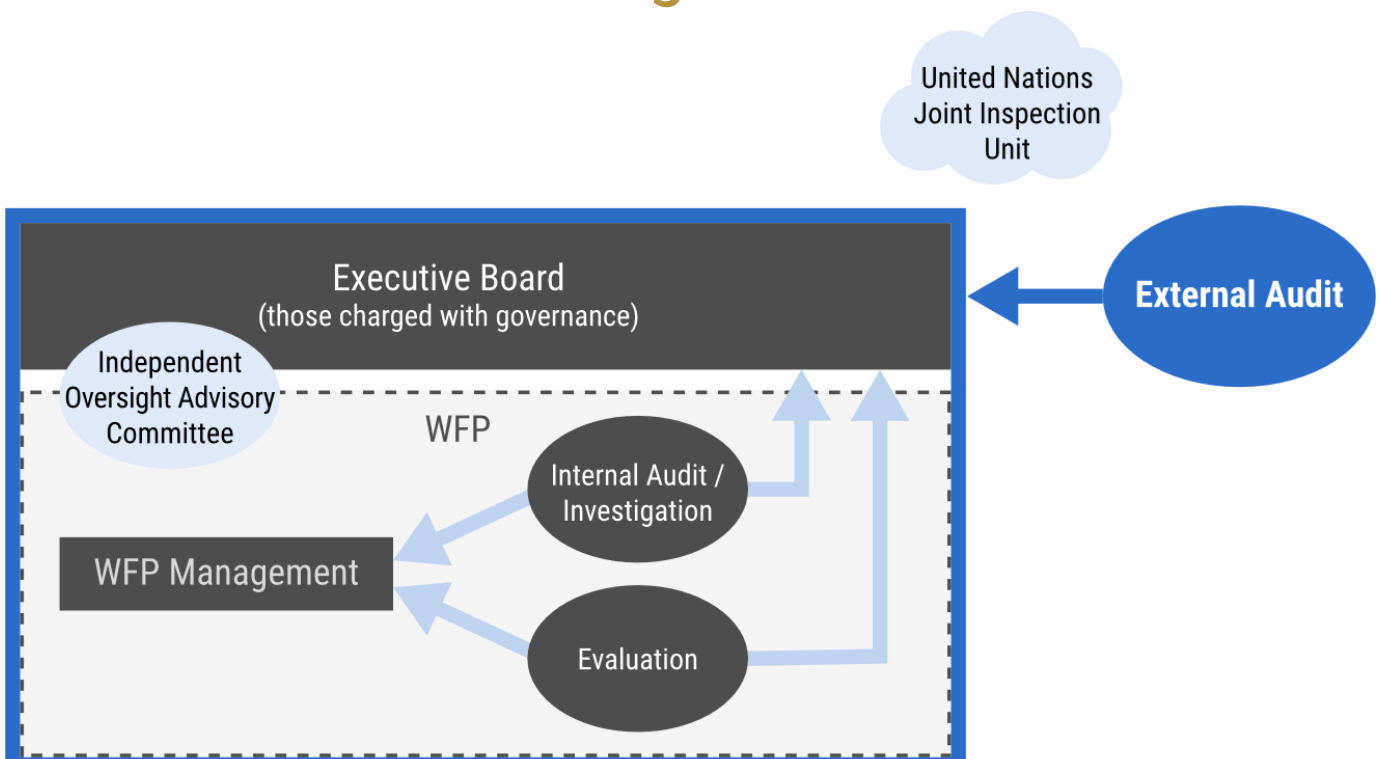
Mandate

- Article XIV Financial Regulations and Annex
- Appointed by the Executive Board (2022-2028)
- Audit Objectives
  - Opinion on the WFP financial statements
  - Efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of WFP

Bundesrechnungshof

- Supreme Audit Institution of Germany
  - Audit of the federal funds of Germany
  - Reports to German Parliament
  - President Mr. Ansgar Heveling
  - UN Board of Auditors 2016-2022 (PKO, UNHCR, UNDP, …)
  - Standing audit team
  - Focus on the field

External Auditor - Oversight Functions



External Auditor - Executive Board

- Audit reports
  - Annual financial statements (incl. Audit Opinion) - annual session
  - Summary Field Report - second regular session
- Specific examinations
  - Executive Board authorities delegated to the Executive Director

2025 Audit - Audit Opinion

- Unmodified audit opinion

“In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of WFP as at 31 December 2025 and its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (IPSAS).“

2025 Audit - Recommendations

- 41 new audit recommendations to headquarters (Annual Report 2026)
- 57 new audit recommendations to country offices (Summary Field Report 2026)
- Follow-up of outstanding recommendations
- Only the External Auditor assesses his recommendations as
  - implemented
  - not implemented
  - under implementation
  - overtaken by events

Schedule 2026/27

Jul to Sep 2026	Oct to Dec 2026	Jan to Mar 2027	Apr to Jun 2027
	Interim HQ financial audit	Final HQ financial audit	
	Interim HQ performance audit	Final HQ performance audit	
Country Office Algeria	Country Office Guinea		
Country Office Ethiopia	Country Office Pakistan		
Country Office Madagascar	Country Office Sudan (remote)		
Country Office Zambia			

Communication with WFP-Staff, Management, Executive Board, IOAC, ACABQ, FAO Finance Committee

Thank you.