

برنامج  
الأغذية  
العالمي



Programme  
Alimentaire  
Mondial

World  
Food  
Programme

Programa  
Mundial  
de Alimentos

**Executive Board  
Second Regular Session**

**Rome, 8–11 November 2010**

## **POLICY ISSUES**

### **Agenda item 4**

*For approval*



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**WFP/EB.2/2010/4-B/1/Rev.1**

11 November 2010

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## **POLICY FOR DISCLOSURE OF INTERNAL AUDIT REPORTS TO MEMBER STATES**

This document is printed in a limited number of copies. Executive Board documents are available on WFP's Website (<http://www.wfp.org/eb>).

## NOTE TO THE EXECUTIVE BOARD

**This document is submitted to the Executive Board for approval**

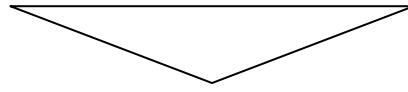
The Secretariat invites members of the Board who may have questions of a technical nature with regard to this document to contact the WFP staff focal point indicated below, preferably well in advance of the Board's meeting.

Director, OS\*:                      Mr S. Sharma                      tel.: 066513-2700

Should you have any questions regarding matters of dispatch of documentation for the Executive Board, please contact Ms I. Carpitella, Administrative Assistant, Conference Servicing Unit (tel.: 066513-2645).

\* Inspector General and Oversight Office

## DECISION



The Board approves the revised “Policy for Disclosure of Internal Audit Reports to Member States” (WFP/EB.2/2010/4-B/1/Rev.1).

It requests the Secretariat to develop a comprehensive oversight policy, including budget implications, in line with best practices of the United Nations, that includes *inter alia* provisions and procedures for sharing all internal reports with Member States. The oversight policy should be presented for approval, at the latest, at the Annual Session of 2011.

The Board also takes note of the comments of the ACABQ (WFP/EB.2/2010/5(A,B,C,D,E)/2 and WFP/EB.2/2010/4(B,C)/2) and the FAO Finance Committee (WFP/EB.2/2010/5(A,B,C,D,E)/3 and WFP/EB.2/2010/4(B,C)/3).

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1. The World Food Programme affirms its commitment to transparency and accountability in all its activities and decision-making. Accordingly, the Executive Director will make WFP's internal audit reports, once issued in final format, available to Permanent Representatives accredited to the United Nations Rome-based agencies ("Permanent Representatives") upon request in writing for a specific report. This policy shall apply to reports issued subsequent to its approval by the Board.
  2. Permanent Representatives shall treat any WFP internal audit report received under this policy as confidential; requests for access shall confirm that access will be employed for internal purposes only.
  3. Where disclosure of the contents of an audit report would be inappropriate for reasons of confidentiality, or where it could place in jeopardy the safety and security of any individual, or run the risk of violating the due process rights of individuals, the report may be redacted or in extraordinary circumstances withheld at the discretion of the Executive Director or the Inspector General and Director, Oversight Office, who shall provide the reasons for such action to the requesting Permanent Representative.
  4. Where the internal audit report in question contains findings related to a specific State, the Executive Director shall provide a copy of the internal audit report to the Permanent Representative of that State. If that Permanent Representative wishes to provide comments to the report in writing, those comments will be made available to the requesting Permanent Representative.
  5. The Inspector General and Director, Oversight Office shall include in his/her annual report to the Board the titles of all audit reports issued during the year, together with information on the implementation of this decision – including, *inter alia*: the number of requests to make internal audit reports available; the outcomes of those requests; and confirmation of adherence to the principle of confidentiality for audit information disclosed in accordance with this decision.