

# External Audit World Food Programme

Induction session for new Members and Observers of the WFP Executive Board  
19 September 2023

Lutz Hoffmann, Director of External Audit, Bundesrechnungshof

# Outline

- Mandate
- Bundesrechnungshof
- External Audit - Internal Oversight
- Products
- Schedule

# Mandate

- Article XIV Financial Regulations and Annex
- Appointed by the Executive Board (2022-2028)
- International Standards on Auditing ([iaasb.org](http://iaasb.org))
- 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. Kay Scheller
  - ✓ UN Board of Auditors 2016-2022 (PKO, UNHCR, UNDP, ...)
  - ✓ Standing audit team
  - ✓ Focus on the field

# External Audit - Internal Oversight

- External Audit
  - ✓ External to WFP
  - ✓ Expresses an audit opinion on the financial statements
  - ✓ Enables the Executive Board to approve the financial statements
- Internal Audit/Evaluation/Risk Management
  - ✓ WFP internal functions
  - ✓ Could be audited by the External Auditor

# Products

- Audit opinion on the WFP financial statements
  - ✓ Unmodified; or
  - ✓ Modified (Qualified, Adverse, Disclaimer)
- Audit report covering finance and performance areas
- Management Letters - field visits
- Specific examinations as requested by the Executive Board
- Annual Workplan

# Schedule

Jul to Sep 2023	Oct to Dec 2023	Jan to Mar 2024	Apr to Jun 2024
	Interim HQ financial audit	Final HQ financial audit	
	Interim HQ performance audit	Final HQ performance audit	
Regional Bureau Panama	Regional Bureau Dakar		
Country Office Colombia	Regional Bureau Nairobi		
Country Office Ethiopia	Country Office Nigeria		
Country Office Burundi	Country Office Cameroon		
	Country Office Kenya		

Permanent:

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

Thank you. Any Questions?