



World Food
Programme

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Annual Session of the WFP Executive Board

Item 6 a) Audited Annual Accounts, 2023

Annex: Status of Implementation of recommendations up to 31 December 2022

2024 June

Item 6 a) Audited Annual Accounts, 2023

Annex: Status of implementation of
recommendations up to 31 December 2022

Implementation of External Auditor Recommendations

- **82** outstanding recommendations from EB.A/2023, of which **39** were closed this period
- **43** outstanding recommendations at EB.A/2024, and **51** new recommendations from the 2023 audited annual accounts and performance audits

Year report issued	Report name	Outstanding recommendations at EB.A/2023	New at EB.A/2024	Closed at EB.A/2024	Outstanding recommendations at EB.A/2024
2020	<u>Air transport services</u>	2	0	2	0
2021	<u>Beneficiary information management</u>	2	0	2	0
2022	<u>Oversight by management</u>	7	0	2	5
	<u>Management of cooperating partners</u>	11	0	3	8
	<u>2021 audited annual accounts</u>	3	0	2	1
2023	<u>Support services</u>	13	0	3	10
	<u>Fuel management</u>	17	0	10	7
	<u>2022 audited annual accounts</u>	27	0	15	12
2024	<u>Consultancy services</u>	0	8	0	8
	<u>Delegation of authority</u>	0	6	0	6
	<u>2023 audited annual accounts</u>	0	37	0	37
Total		82	51	39*	94

*of which 4 recommendations were closed as overtaken by events