



# External Audit of the World Food Programme

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

7 October 2024

Lutz Hoffmann, Director of External Audit WFP



# Outline

- Mandate
- Bundesrechnungshof
- External Audit - Oversight Functions
- External Auditor - Executive Board
- 2023 Audit
- Schedule 2024/25



# 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

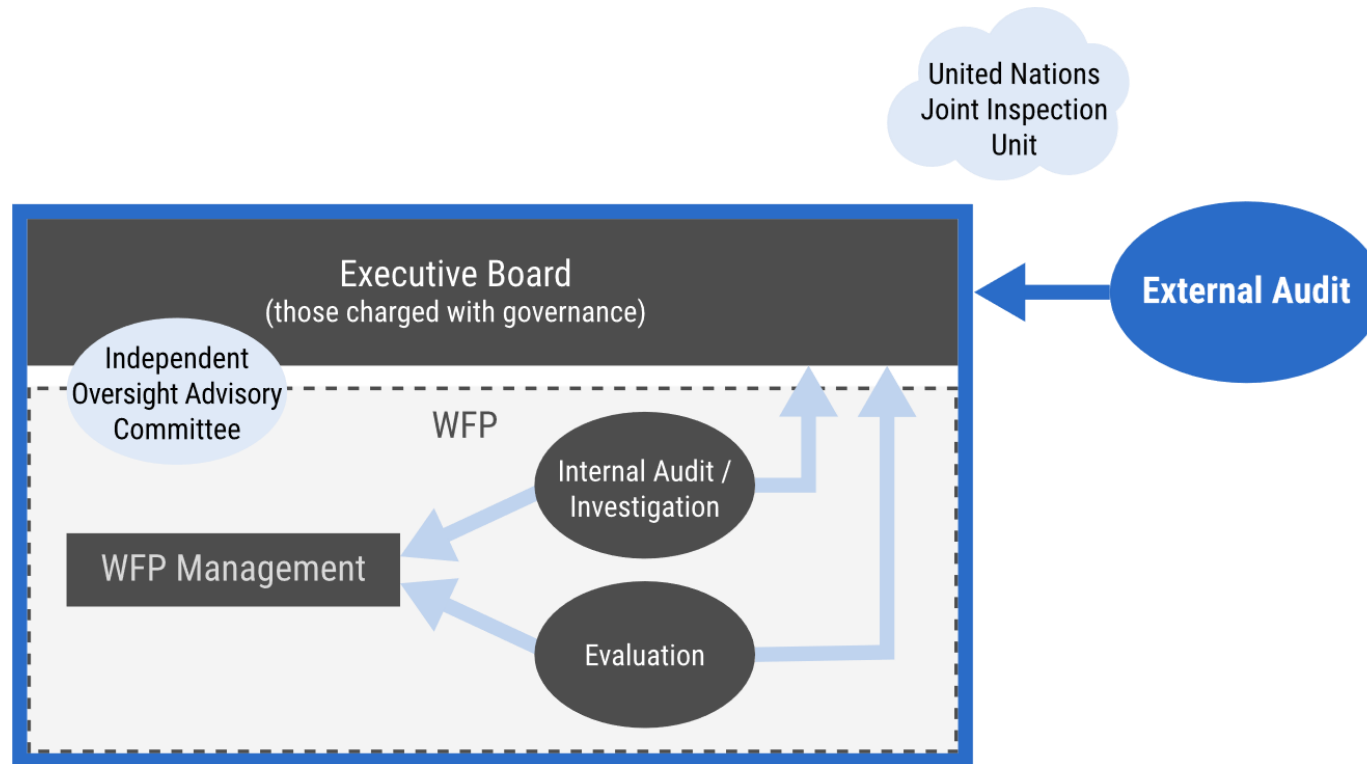


# Bundesrechnungshof

- Supreme Audit Institution of Germany
  - Audit of the federal funds of Germany
  - Reports to German Parliament
  - President Mr. Kay Scheller
  - 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
- Governance Review Working Group



# 2023 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 2023 and its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (IPSAS).”*



# 2023 Audit - Procedure and Recommendations

- Contradictory procedure
  - WFP comments to observations
  - WFP - External Auditor consultations
  - Final WFP comments included
- 51 audit recommendations to headquarters (annual report)
- 106 audit recommendations to Regional Bureaux and Country Offices (Summary Field report)
- Follow-up of previous recommendations





# Schedule 2024/25

Jul to Sep 2024	Oct to Dec 2024	Jan to Mar 2025	Apr to Jun 2025
	Interim HQ financial audit	Final HQ financial audit	
	Interim HQ performance audit	Final HQ performance audit	
Regional Bureau Bangkok	Country Office Afghanistan (remote)	Country Office Lesotho	
Country Office Benin	Country Office Bangladesh (remote)		
Country Office Türkiye	Country Office Guatemala		
	Country Office Uganda		

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



Thank you. Questions?