



B u n d e s
rechnungshof ■■■

External Audit of the World Food Programme

2nd regular session of the Executive Board

19 November 2024

Mr. Kay Scheller, President of the Bundesrechnungshof



Outline

- Why this report?
- Field visits conducted
- Recommendations followed-up and issued
- Audit area „Cooperating Partner Management“
- Global Assurance Project
- Questions



Why this report?

- WFP's mandate implemented at the Country Offices
- 95 percent WFP-budget expensed at the Country Offices
- Up to nine regional bureaux and country offices visited each audit cycle (1 July to 30 June the following year)
- Executive Board's field visibility improved

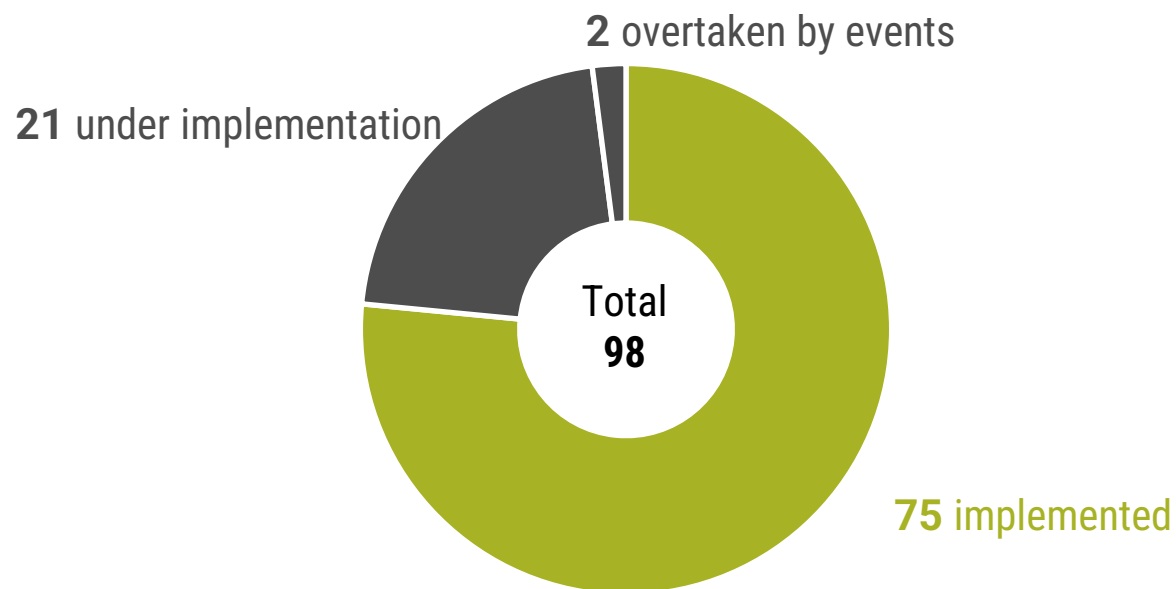


2022-2024 Audit Visits



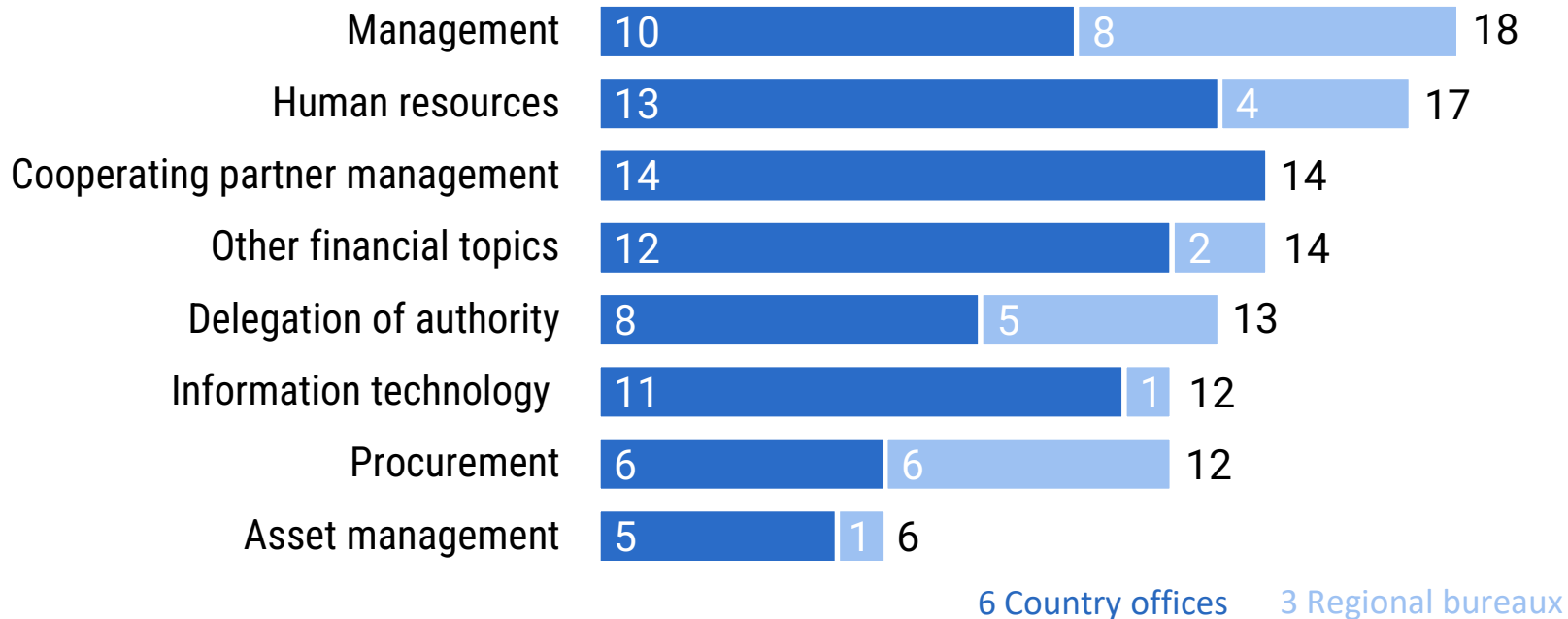


Recommendations 2022 follow-up



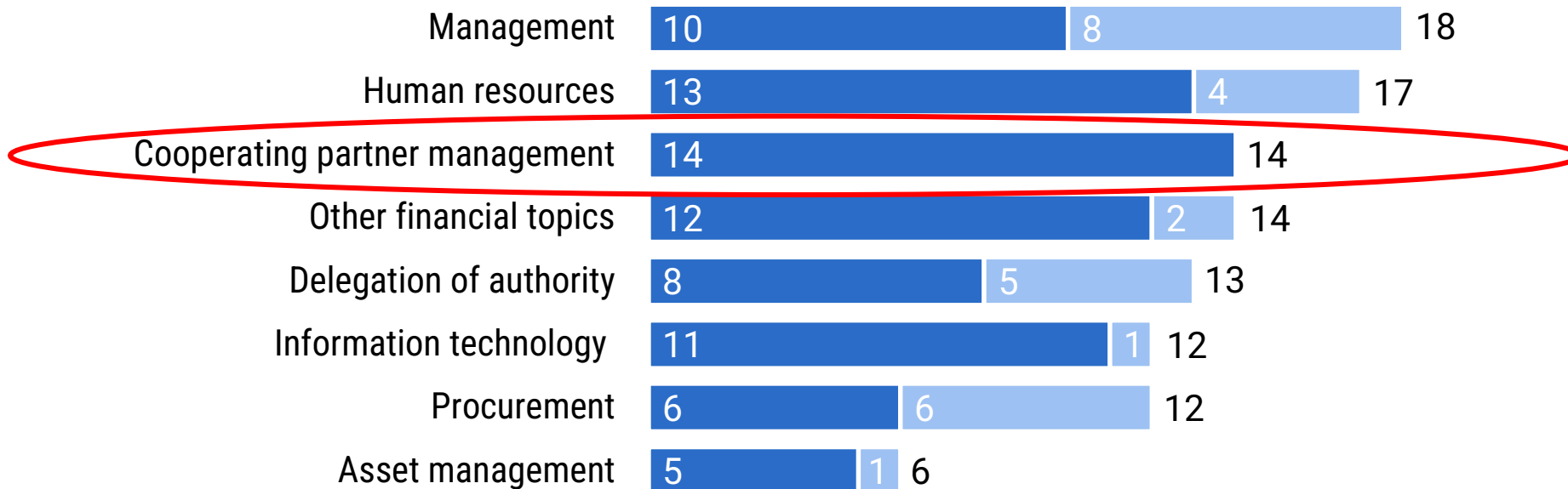


106 new Recommendations 2023





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6 Country offices 3 Regional bureaux



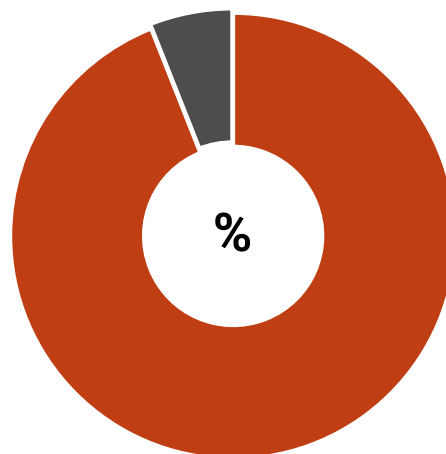
Cooperating Partner (CP) Management

- General Regulations Article III
- 2022 food distribution in 72 countries, 1,005 CPs
- 2023, food distribution in 74 countries, 1,070 CPs
- 2023 over 80 percent of WFP's programme by CPs



CP Management - Lack of spot checks

6 Agreements with spot checks in 2023



94 Agreements without spot checks in 2023



Global Assurance Project (GAP)

- Aims to establish “end-to-end” assurance
- Cooperating Partner Management
 - GAP focus area
 - Vital role end-to-end assurance
 - Eight 2022 recommendations of the external auditor not implemented yet
 - Harmonized Approach to Cash Transfer (HACT)



Thank you. Questions?