



World Food Programme



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Item 6 g) Report on the implementation of the External Auditor recommendations

12 July 2019

Progress on implementation of External Audit recommendations

Subject of report and annual session at which issued	Total number of recommendations	Recommendations outstanding at EB.A/2018	Recommendations closed in reporting period	Recommendations outstanding at EB.A/2019
Management of corporate emergencies, 2015	7	1	1	0
School feeding programme, 2016	15	4	4	0
2016 audited annual accounts, 2017	9	5	5	0
Changes in human resources, 2017	14	12	5	7
Decentralization, 2017	17	11	4	7
2017 audited annual accounts, 2018	7	7	6	1
Scale-up and scale-down of resources in emergency operations, 2018	7	7	3	4
Food-related losses, 2018	9	9	1	8
SUBTOTAL	85	56	29	27
2017 audited annual accounts, 2018	5	0	0	5
TOTAL		56	29	32

Report is cumulative and covers recommendations outstanding at EB.A/2018 as well as on the 2018 audited annual accounts

52% completion rate
Of the 32 open recommendations:
- 14 from 2017
- 18 from 2018

The External Auditor issued another **24 recommendations in 2019** on:
Country portfolio budgets -11
Fraud prevention, detection and response - 13

ERM division monitors outstanding recommendations for implementation with the responsible units