



External Audit

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

2 October 2025

Lutz Hoffmann, Director of External Audit WFP



Outline

- Mandate
- Bundesrechnungshof
- External Audit - Oversight Functions
- External Auditor - Executive Board
- 2024 Audit
- Schedule 2025/26



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

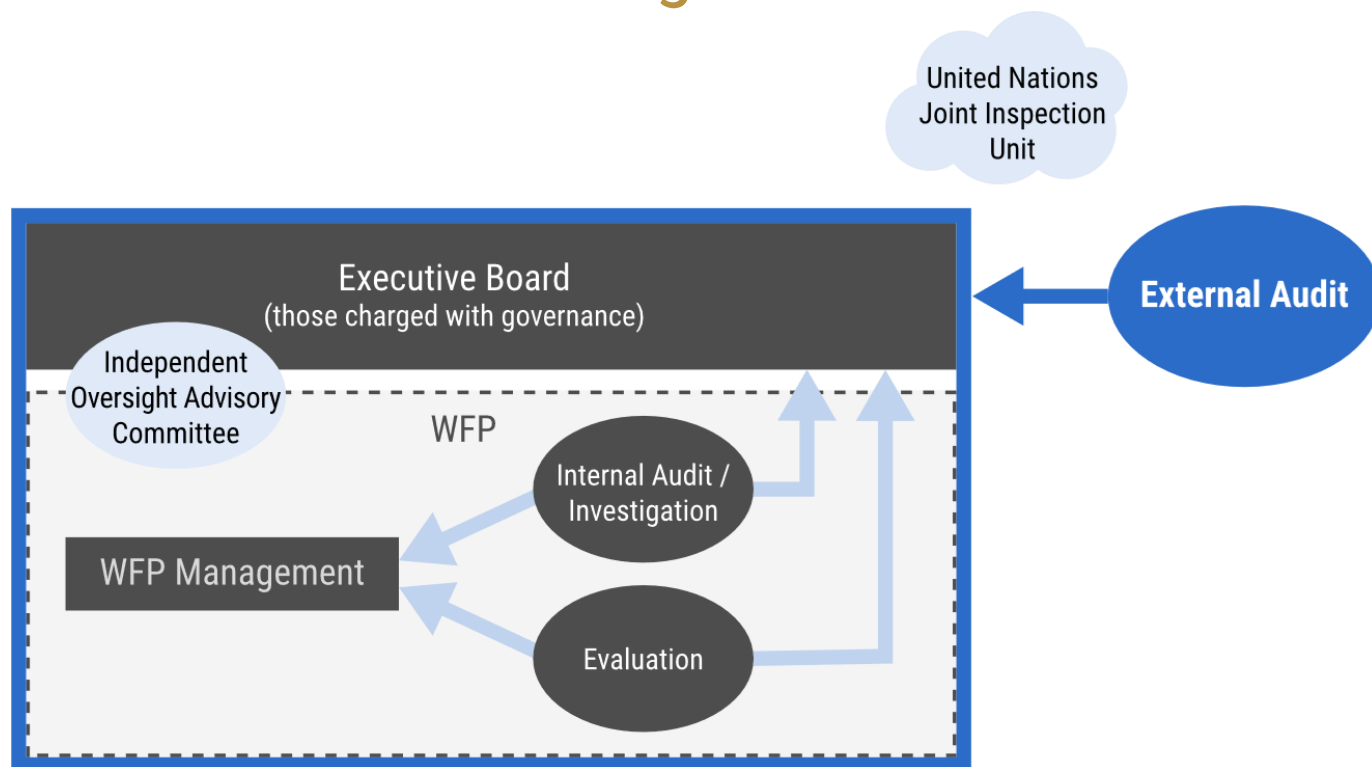


Bundesrechnungshof

- 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



2024 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 2024 and its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (IPSAS).”



2024 Audit - Recommendations

- 49 new audit recommendations to headquarters (Annual Report 2025)
- 105 new audit recommendations to Regional Bureaux* and Country Offices (Summary Field Report 2025)
- Follow-up of outstanding recommendations
- Only the External Auditor assesses his recommendations as
 - implemented
 - not implemented
 - under implementation
 - overtaken by events

* since 1 May 2025 Regional Offices



Schedule 2025/26

Jul to Sep 2025	Oct to Dec 2025	Jan to Mar 2026	Apr to Jun 2026
	Interim HQ financial audit	Final HQ financial audit	
	Interim HQ performance audit	Final HQ performance audit	
Regional Office Dakar	Country Office Moldova	Regional Office Nairobi	
Country Office Mauritania	Country Office Rwanda		
Regional Office Panama			
Country Office Honduras			
Country Office Afghanistan (remote)			
Permanent: Communication with WFP-Staff, Management, Executive Board, IOAC, ACABQ, FAO Finance Committee			



Thank you.