



External Audit of the World Food Programme

2nd regular session of the Executive Board

18 November 2025

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Outline

- Objective of the Summary Field Report
- Field offices (regional bureaux, country offices) visited
- Implementation status of recommendations from 2018 to 2023
- Audit findings and recommendations 2024
- Recurring audit issues
- Questions



Objective of the Summary Field Report

- WFP's mandate implemented at the country offices
- 95 percent of WFP-budget allocated to country offices
- Up to nine audit visits conducted each audit cycle (1 July to 30 June the following year)
- Executive Board's view on WFP field operations improved



2022-2024 Audit Visits



Regional Bureaux*

- Bangkok
- Cairo
- Dakar
- Johannesburg
- Nairobi
- Panama

* Since 1 May 2025
"regional offices"

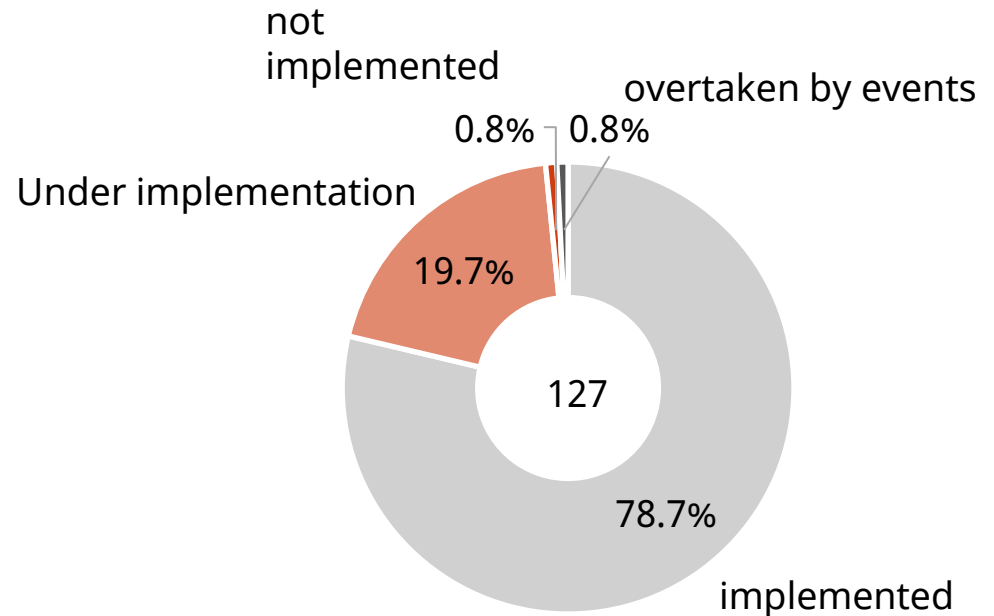
Country Offices

- Bangladesh
- Benin
- Burundi
- Cameroon
- Colombia
- Egypt
- Ethiopia
- Guatemala
- Jordan
- Kenya
- Lebanon
- Lesotho
- Malawi
- Mozambique
- Nigeria
- Tanzania
- Türkiye
- Uganda
- Zimbabwe



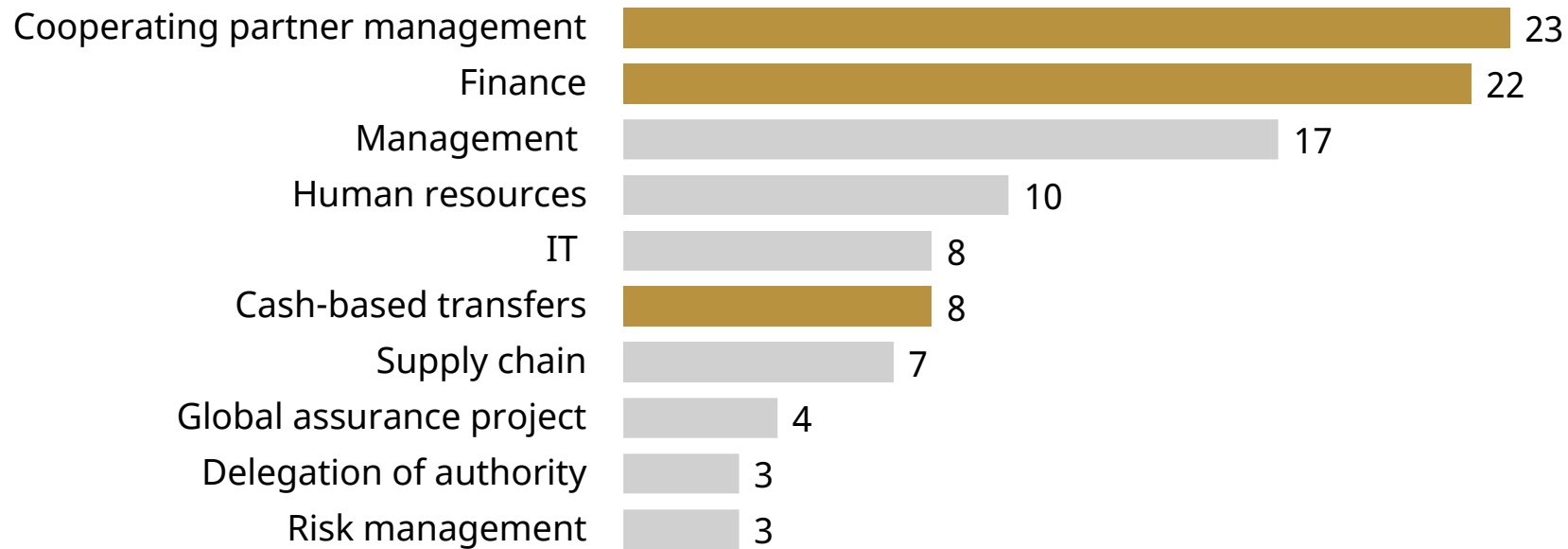
Implementation status of recommendations from 2018 to 2023

- 127 open recommendations
 - 106 recommendations 2023
 - 21 recommendations 2018 - 2022
- 78.7 percent implemented



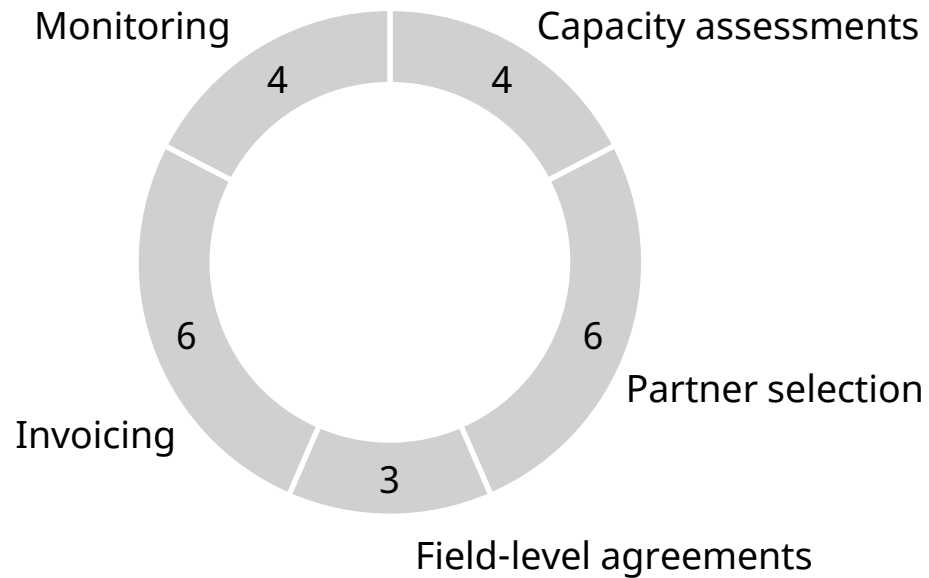


105 new recommendations in 2024





Cooperating partner management



- 23 recommendations
- Addressing the five stages of the cooperating partner lifecycle



Finance

- 22 recommendations
 - Inaccurate accounting
 - No financial provision for dismantling of office alterations



Cash-based transfers

- 8 recommendations
 - Post-distribution monitoring weaknesses
 - Determination of transfer value not documented



Conclusion 2024

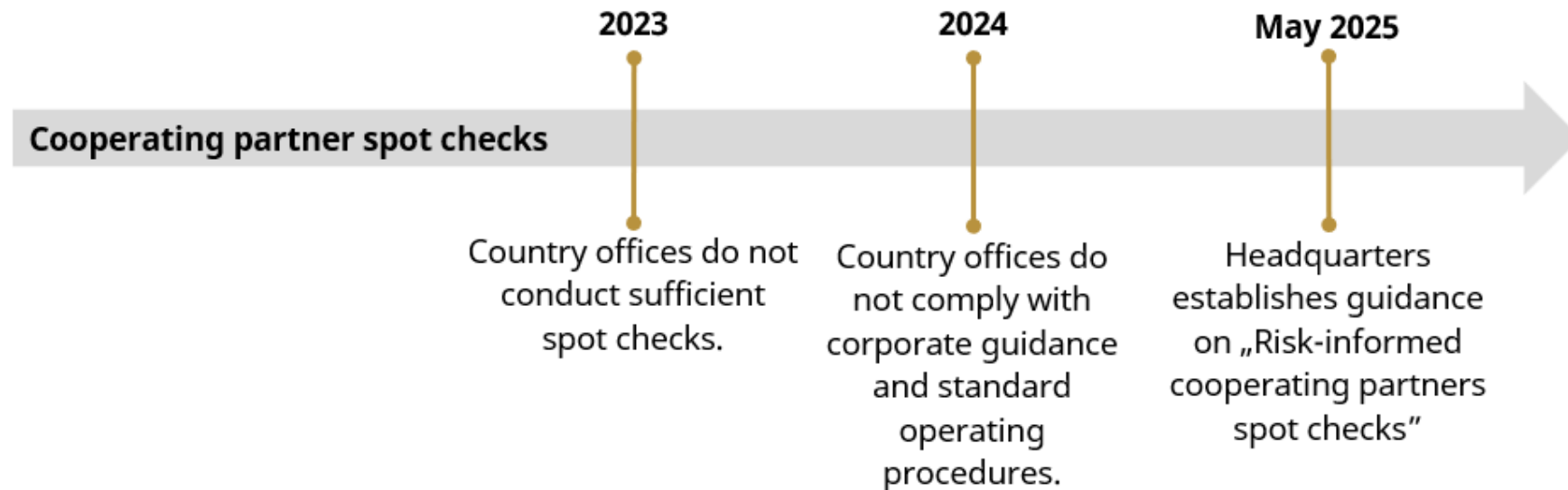
- Field offices sometimes not compliant with Headquarters' rules and regulations
- Headquarters to tighten oversight and intensify training



Recurring audit issues 2022 - 2024

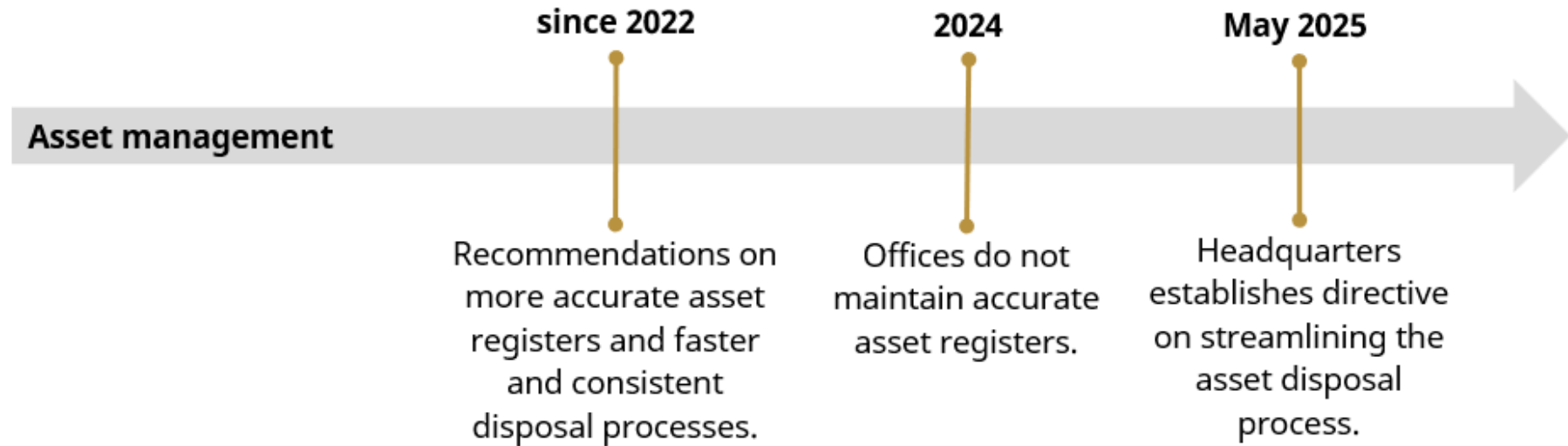
- Similar recommendations to headquarters and offices.
 - Asset management
 - Personnel file management
 - Business continuity management
 - Cooperating partner management
 - Delegation of authority
 - Accrual reporting

Recurring audit issues - Cooperating partner spot checks





Recurring audit issues - Asset management





Recurring audit issues - conclusions

- Headquarters to heighten all country offices' awareness
- Headquarters to strengthen support for offices to make better use of External Auditor's recommendations



Thank you.