



# External Audit of the World Food Programme

Regular Briefing with the External Auditor

3 February 2026

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# Outline

- External Auditor's mission
- Open recommendations
- Donor confirmation exercise
- Financial Regulations changes proposed
- Recommendations endorsement
- Questions

# External Auditor's mission

- **Financial Regulation 14.4:**

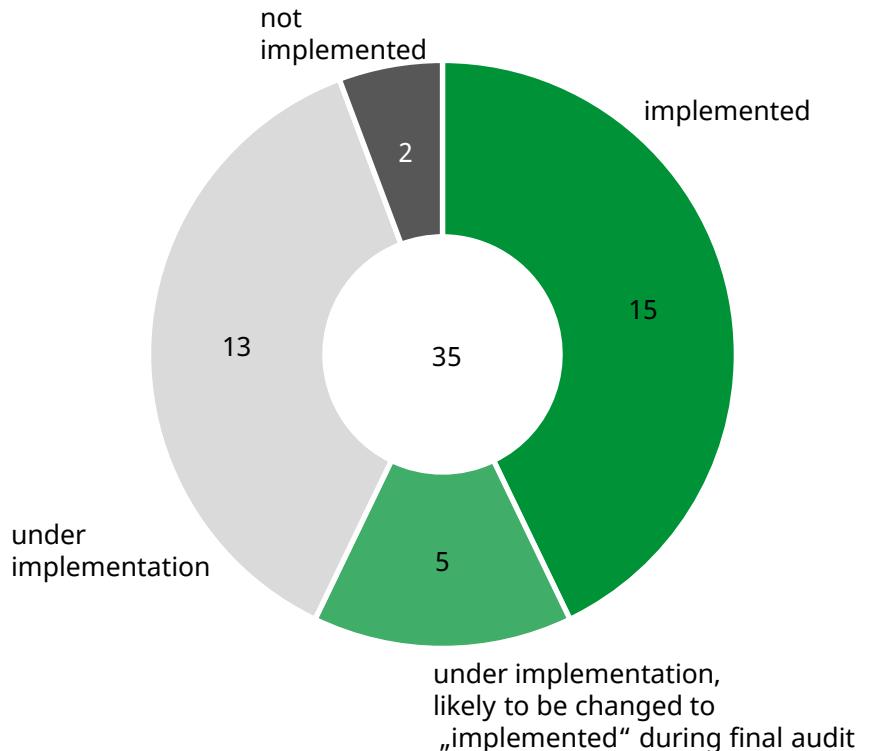
The External Auditor may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, **the administration and management of WFP**.

# Open Recommendations

- **114** open recommendations as of External Auditor's 2024 Annual Report
- WFP provided update on **35** recommendations in November (those where WFP did not expect further developments during the audit period)
- WFP to provide update on remaining **79** at beginning of February
- Interim Audit: WFP is working on the implementation of recommendations

# Open Recommendations

- Preliminary assessment of the 35 recommendations (as of January 2026):
  - 15 recommendations implemented
  - 5 additional recommendations likely to be considered as „implemented“ during the External Auditor's Final Audit
  - Updates are probable



# Donor confirmation exercise

- ISA 500 - Audit evidence
  - “The reliability of audit evidence is influenced by its source (...).”
  - “Audit evidence is more reliable when it is obtained from independent sources outside the entity.”
- ISA 505 - External confirmations
  - “External confirmation of an account receivable provides reliable and relevant audit evidence regarding the existence of the account as at a certain date.”

# Donor confirmation exercise

- As one source to generate audit evidence, we perform yearly confirmation exercises such as the donor confirmation exercise.
- The table illustrates the response rates of donors over the past three years.

	Responses received		Responses not received	
	Quantity	in %	Quantity	in %
FY 2022	7	50%	7	50%
FY 2023	6	46%	7	54%
FY 2024	3	27%	8	73%
<b>Total</b>	<b>16</b>	<b>42%</b>	<b>22</b>	<b>58%</b>

# Financial Regulations changes proposed

- General Regulations: Article XIV: Financial arrangements
  - ...
  - 4. In all matters relating to the financial administration of WFP, the Board shall draw on the advice of the United Nations Advisory Committee on Administrative and Budgetary Questions (ACABQ) and the Finance Committee of FAO.
    - ➔ ACABQ-reports and -recommendations are addressed to the Executive Board.
    - ➔ The Executive Board decides whether to accept or reject these recommendations.

# Financial Regulations changes proposed

- ACABQ recommendation:

The Advisory Committee notes that the proposed changes to the WFP Financial Regulations represent a substantial change to the normative framework of its financial management. The Committee is of the view that due consideration for such changes should be presented as **a separate report for review by the Executive Board**. The Committee further considers that such a report should include input from the External Auditor, along with a complete analysis of the implications of the changes. Therefore, the Committee recommends that the Executive Board defer approval of the changes to the Financial Regulations and instruct WFP administration **to present such a report for its consideration**.

# Financial Regulations changes proposed

- External Auditor:
  - Reports to the Executive Board at the annual session 2026 on the implementation status of recommendations. This will also include the External Auditor's recommendations relating to the Financial Regulations.
  - The External Auditor has met with WFP colleagues regarding the proposed changes.
  - Financial Regulation 14.6: The Board may request the External Auditor to perform specific examinations and issue separate reports thereon.

# External Auditor's recommendations

United Nations

A/RES/80/231



**General Assembly**

Distr.: General  
31 December 2025

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**Eightieth session**

Agenda item 133

**Financial reports and audited financial statements, and  
reports of the Board of Auditors**

**Resolution adopted by the General Assembly  
on 30 December 2025**

*[on the report of the Fifth Committee (A/80/568, para. 19)]*

**80/231. Financial reports and audited financial statements, and reports of  
the Board of Auditors**

# External Auditor's recommendations

1. *Takes note* of the audit opinions and findings, and **endorses** the **recommendations**, contained in the reports of the Board of Auditors;
  
8. *Reiterates its request* to the Secretary-General and the executive heads of the funds and programmes of the United Nations to ensure full implementation of the **recommendations of the Board of Auditors** and the related recommendations of the **Advisory Committee** **in a prompt and timely manner**, to continue to hold programme

# External Auditor's recommendations

- The ACABQ (annual Session 2025)
  - underscores the importance of timely implementation of recommendations of the External Auditor,
  - affirms that the findings presented annually by the External Auditor in its audit reports constitute an essential pillar of the WFP's oversight framework, and represent a valuable tool to improve the management, efficiency and effectiveness of the Organization,
  - Is of the view that the **endorsement of audit recommendations by the Executive Board would provide firm guidance to WFP** in that regard.

# External Auditor's recommendations

- The ACABQ (second regular session 2025)
  - trusts that the Executive Director will ensure the timely implementation of the recommendations of the External Auditor,
  - reaffirms that the findings presented annually by the External Auditor in its audit reports constitute an essential pillar of the WFP's oversight framework, and represent a valuable tool to improve the management, efficiency and effectiveness of the Organization,
  - is of the view that the **endorsement of audit recommendations by the Executive Board would provide firm guidance to WFP** in that regard (AC/2338, para. 9).



# Thank you.