



External Audit

Annual session of the Executive Board

24 June 2026

Lutz Hoffmann, Director of External Audit





External Auditor

Mr. Ansgar Heveling,
President of the Bundesrechnungshof
since 1 June 2026.

“ I am honored to take over the position as the
External Auditor of WFP, one of the most important
humanitarian organizations worldwide.

I wish you a successful session and look forward to meeting you.”





Outline

- External Auditor's mandate
- Audit results 2025
- Challenges



External Auditor's mandate

- Contract Executive Board and Bundesrechnungshof (2022 - 2028)
- Financial audit - External Auditor's Audit Opinion
- Performance audit - Administration and management of WFP
- External Auditor
 - completely independent
 - bears sole responsibility for conducting the audit



Advisory Committee on Administrative and Budgetary Questions, New York

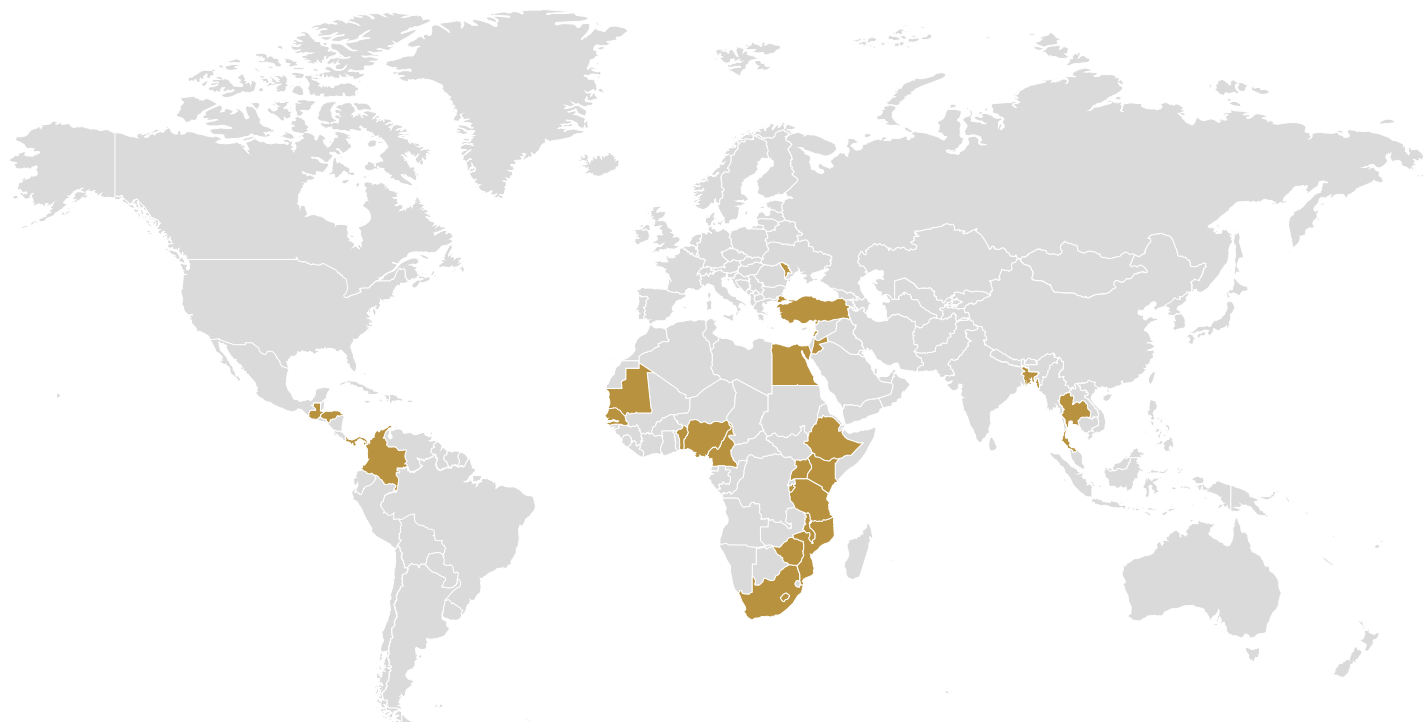
→ General Regulations Article 14

→ ACABQ

- findings presented annually by the External Auditor in its audit reports constitute an essential pillar of the WFP's oversight framework,
- represent a valuable tool to improve the management, efficiency and effectiveness of the Organisation,
- reiterates its view that the endorsement of audit recommendations by the Executive Board would provide firm guidance to WFP in that regard.



Audit visits 2022 - 2025



Regional Offices

Bangkok
Cairo
Dakar
Johannesburg
Nairobi
Panama

Country Offices

Bangladesh
Benin
Burundi
Cameroon
Colombia
Egypt
Ethiopia
Guatemala
Honduras
Jordan
Kenya
Lebanon
Lesotho
Mauritania
Malawi
Moldova
Mozambique
Nigeria
Rwanda
Tanzania
Türkiye
Uganda
Zimbabwe



Audit results

→ Unmodified audit opinion 2025

- Enables the Executive Board to approve the WFP financial statements 2025

→ Audit report

- 41 recommendations to be implemented by WFP
- Global Headquarters Restructuring, Human resources management, Finance (accounting and internal controls), Cash-based transfers, Cooperating partner management, Downsizing of operations, Self-insurance scheme (Captive)

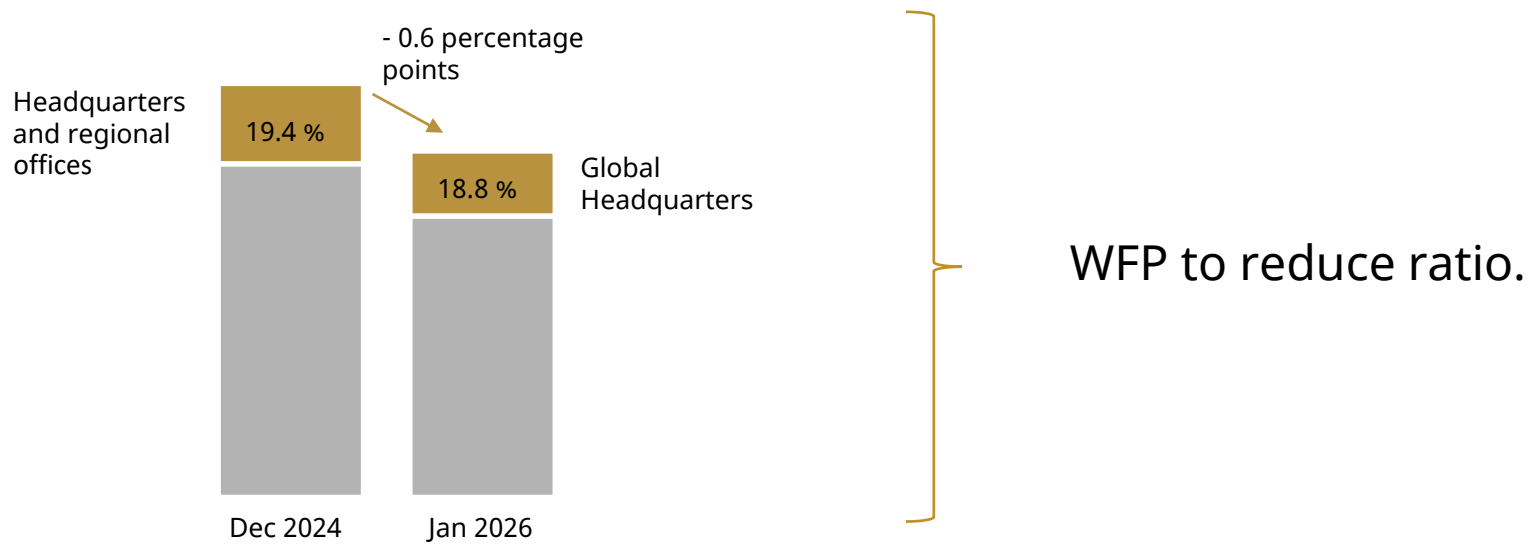
→ Management letters to Country Offices

- Summary Field Report in 2nd Regular Session



Global HQ Restructuring

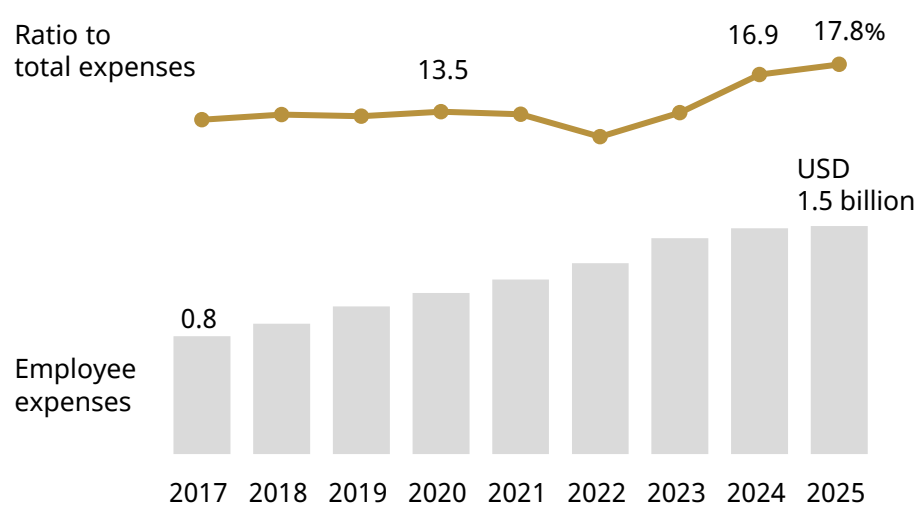
Ratio Global HQ employees to WFP total employees





Human resources management

Ratio of employee expenses to total expenses

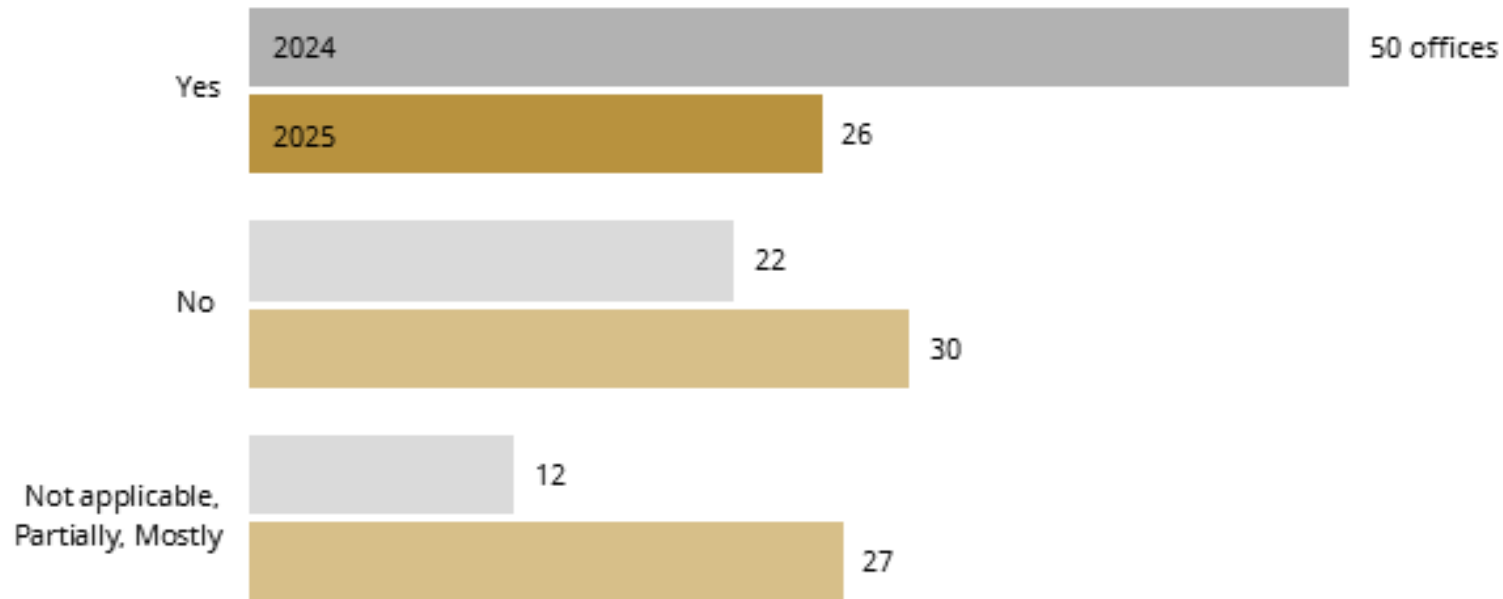


WFP to reduce ratio.

WFP to review employee needs/positions.

Executive Director's Assurance Exercise

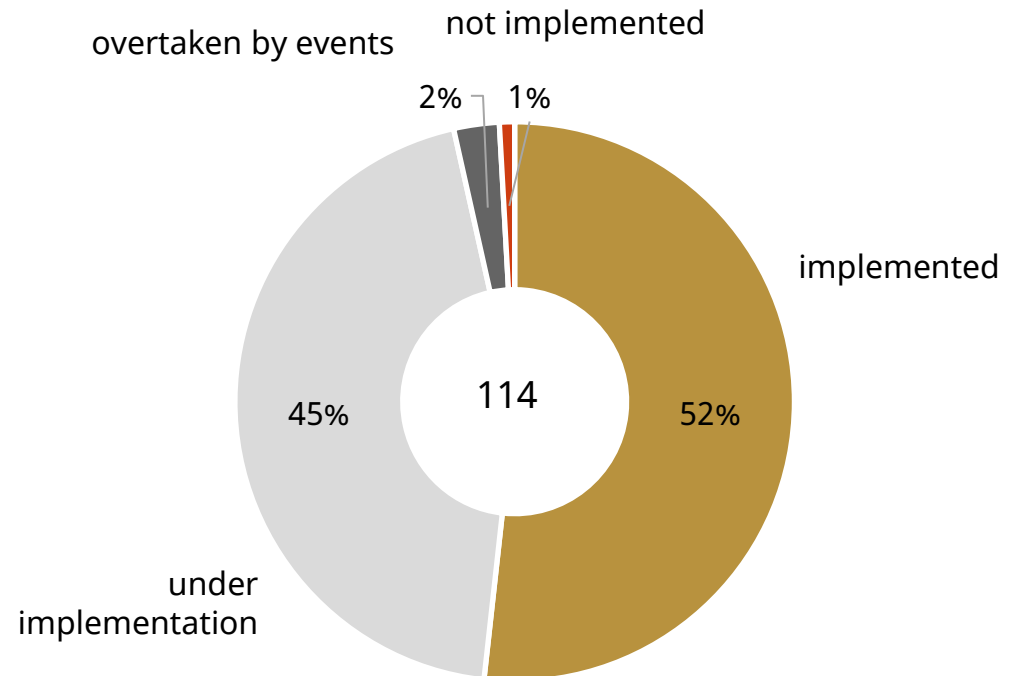
Fewer country offices completed fraud risk assessments in 2025



≡ Status of audit recommendations

→ 114 open recommendations

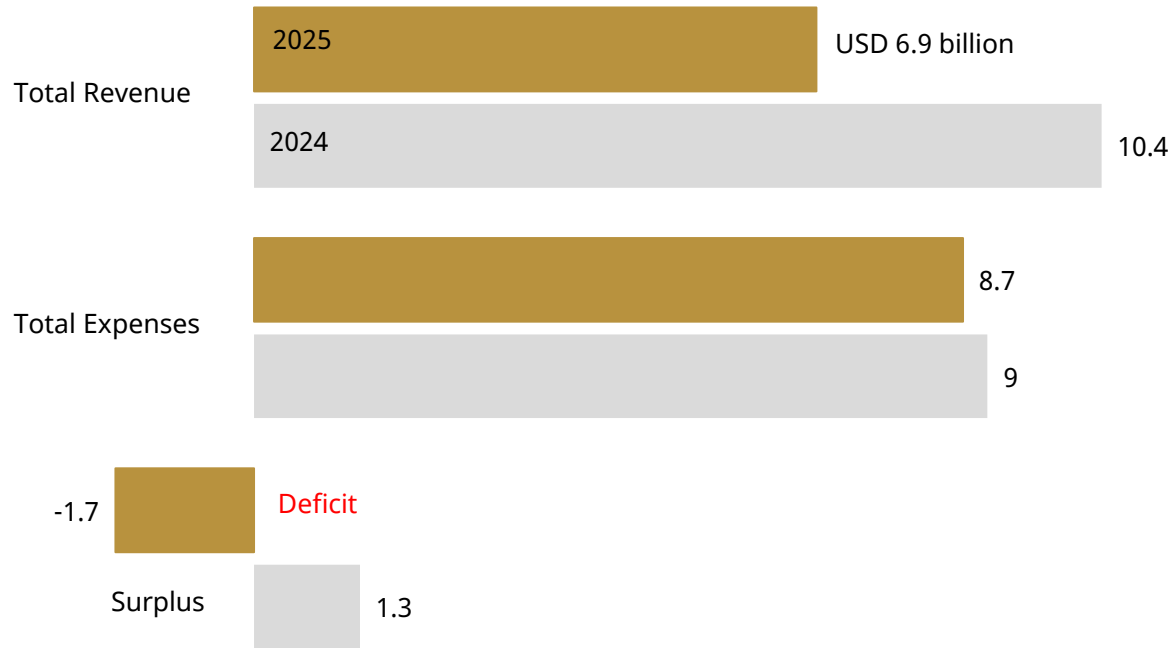
- 59 implemented
- 51 under implementation
- 3 overtaken by events
- 1 not implemented





Financial performance 2025

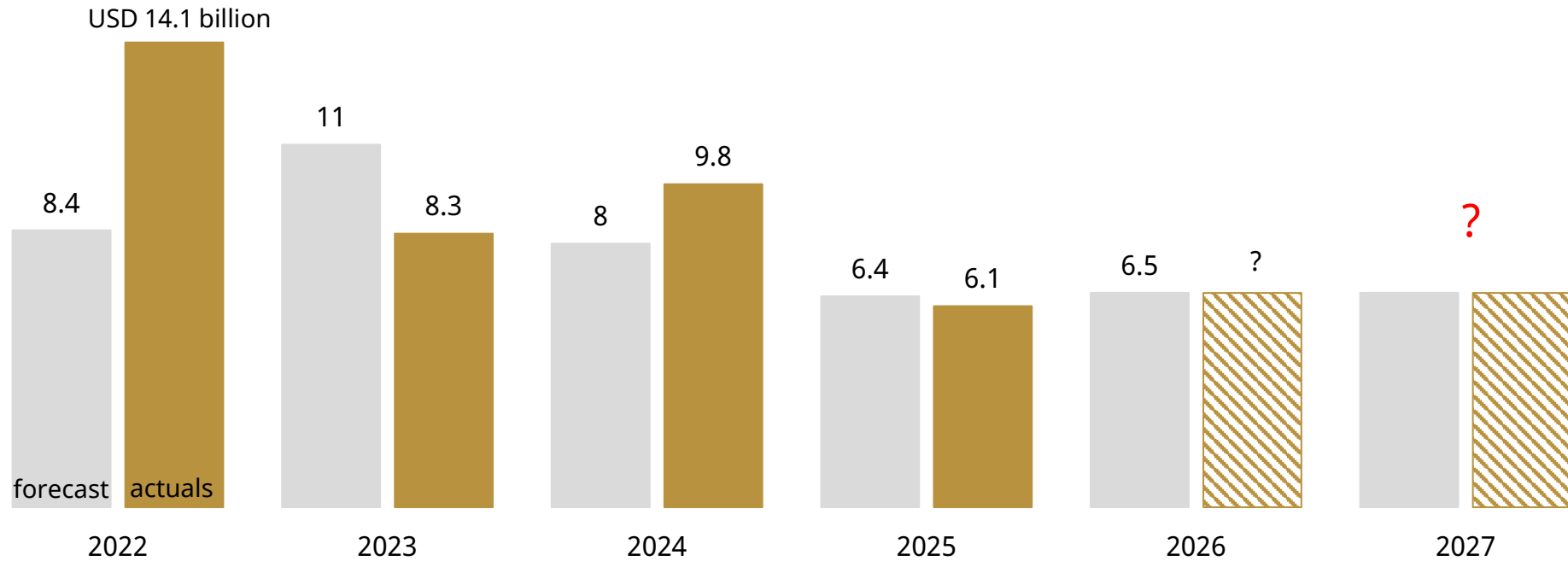
Sustainable ?





Contributions development

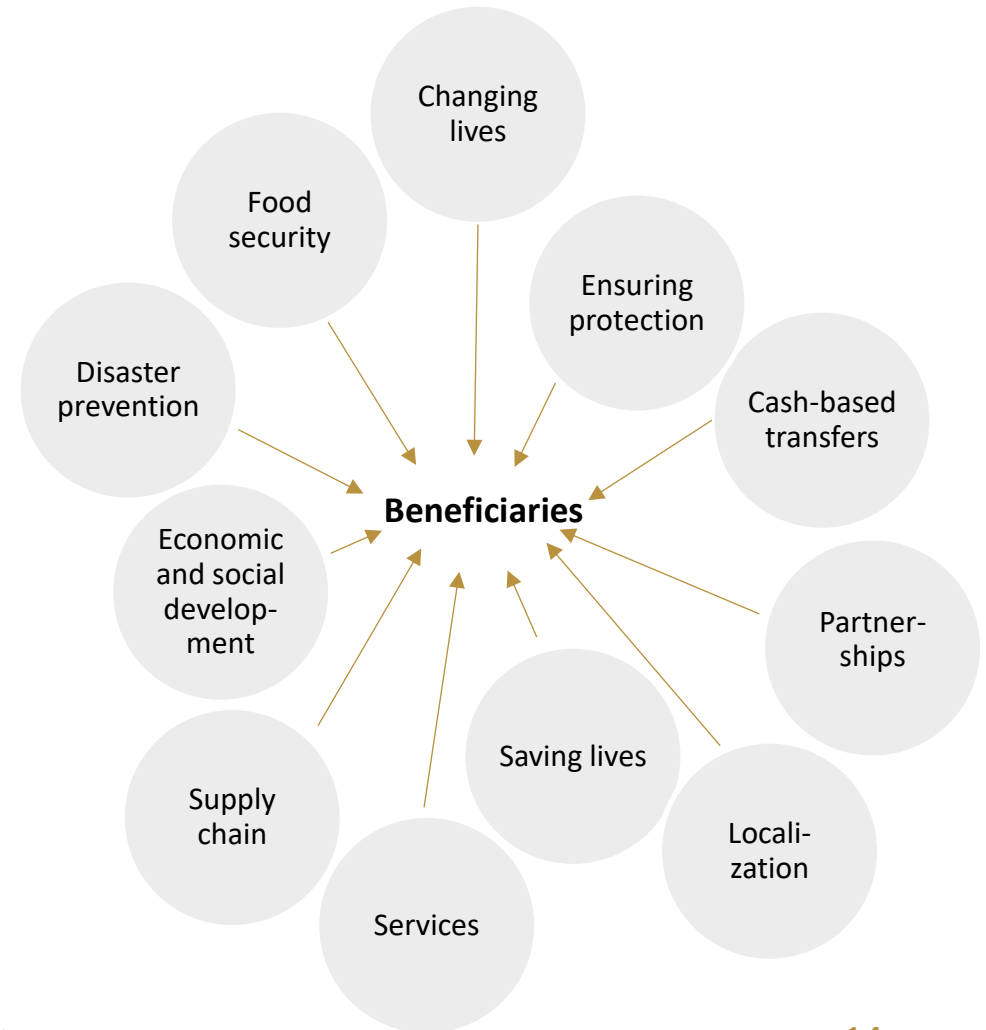
Decreasing trend





Focus

- Strategic Plan 2026-2029
 - Cooperation with other UN entities
 - UN80 initiative potential
- Increase efficiency
 - Standardization
 - Oversight
- Sharpen focus, prioritize resources
- Funding scenario analysis





Thank you.