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Report of the External Auditor on findings from field audits

Findings and recommendations from 2025 field audit visits

Draft decision*

The Board takes note of the report of the External Auditor on findings from field audits (WFP/EB.2/2026/5-C/1) and the management response (WFP/EB.2/2026/5-C/1/Add.1).

* This is a draft decision. For the final decision adopted by the Board, please refer to the decisions and recommendations document issued at the end of the session.

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HOF

External Audit of the World Food Programme

Summary Field Report

Findings and recommendations from 2025 field audit visits

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0 Executive summary

0.1

The objective of this report on audit visits to country offices is to bring to the attention of the Executive Board the implementation status of the external audit recommendations from 2018 to 2024 and to give a summary of cross-cutting and key audit findings from the 2025 audit visits.

0.2

In 2024, the External Auditor issued 105 recommendations to regional bureaux and country offices. The External Auditor assessed their implementation status as well as the status of 27 recommendations from previous audit cycles that regional bureaux and country offices had not yet implemented. They have now implemented 109 recommendations (83 percent), 12 recommendations are under implementation (9 percent), and 11 recommendations are overtaken by events (8 percent).

0.3

In 2025, the External Auditor conducted audit visits to five country offices and issued 57 new recommendations.

In the area of supply chain, the External Auditor found weaknesses in the management of transport service providers and warehouses. For example, country offices did not assess the capacity of new transport service providers and food commodities stored in the warehouse did not match the records.

Regarding cash-based transfers, the External Auditor found that country offices did not regularly conduct a Financial Sector Intelligence Assessment, as required. The External Auditor further identified deficiencies in country offices' financial service provider oversight, such as insufficient follow-up processes for issues identified through performance evaluations.

In the area of cooperating partner management, the External Auditor found that country offices amended or extended field-level agreements with cooperating partners rather than concluding new agreements, even when the project or budget changed significantly. The External Auditor further found that country offices did not always post their cooperating partners' expenses correctly.

In the area of finance and administration, the External Auditor continued to note weaknesses in country offices' accrual reporting and asset management.

1 Mandate, scope, and methodology

1. By its decision 2021/EB.2/4 of 16 November 2021, the Executive Board of WFP appointed the President of the Bundesrechnungshof, Germany's supreme audit institution, as the WFP External Auditor. The External Auditor performs the audit of WFP's accounts for a six-year term from 1 July 2022 to 30 June 2028 in accordance with WFP Financial Regulation 14.1.

2. The External Auditor's mandate is set out in Article XIV of the WFP Financial Regulations and their Annex. Pursuant to the Financial Regulations, the External Auditor expresses an opinion on the financial statements and 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.

3. Pursuant to the WFP General Regulations, the purposes of WFP are (a) to use food aid to support economic and social development, (b) to meet refugee and other emergency and protracted relief food needs, and (c) to promote world food security in accordance with the recommendations of the United Nations and the Food and Agriculture Organization. To achieve these purposes, WFP shall implement food aid programmes, projects, and activities. Country strategic plans[1] and limited emergency operations include WFP's entire portfolio of humanitarian and development activities. WFP implements its mandate in the field. Country offices account for most of the available resources.

4. The External Auditor's audit approach comprises audit procedures at Global Headquarters and country offices. The External Auditor plans audit visits to country offices based on risk assessments, the volume of operations, focus audit areas, and past internal and external audit visits.

5. During audit visits to country offices, the External Auditor issues audit observation memorandums with facts and findings requesting the respective country director to comment in writing. These audit observation memorandums, together with the comments, provide the basis of the External Auditor's management letters to the Executive Director. The External Auditor asks WFP to comment on the draft management letters and the draft of this Summary Field Report.

[1] Including transitional and interim country strategic plans.

6. By means of the Summary Field Report, the External Auditor provides the Executive Board with highlights of the management letters from the 2025 audit visits to country offices, in accordance with the External Auditor's workplan. The findings summarized are of major importance or cross-cutting nature. In addition, the report contains the follow-up on how offices performed in implementing the External Auditor's recommendations (annex).

2 Recommendations from 2018 to 2024 – Implementation statistics

7. External audit recommendations only result in improvements when the auditee implements them completely and in a timely manner. The follow-up of not yet implemented ("open") recommendations is an integral part of the External Auditor's work.

8. The External Auditor considers a recommendation to be "implemented" if the auditee has fully addressed the recommendation. If the auditee is still implementing the recommendation, the External Auditor considers the recommendation to be "under implementation". If the auditee has not commenced implementing the recommendation, the External Auditor considers the recommendation to be "not implemented". When events make the recommendation obsolete or impossible to implement, the External Auditor may consider a recommendation to be "overtaken by events".

9. Between May and August 2026, WFP provided comments and documentation to support the External Auditor's assessment of the implementation status of 132 open recommendations. The total included 1 open recommendation from the previous External Auditor, 26 open recommendations the External Auditor issued as a result of his 2022 and 2023 audit visits, and 105 recommendations the External Auditor issued as the result of his 2024 audit visits.[2]

[2] In 2024 and January 2025, the External Auditor visited six country offices (Bangladesh, Benin, Guatemala, Lesotho, Türkiye and Uganda) and one regional bureau (Regional Bureau for Asia and the Pacific).

10. Figure 1 shows the implementation status of open recommendations in total and by year. Out of 132 open recommendations, the External Auditor assessed that WFP had implemented 109 recommendations (83 percent), 12 recommendations were under implementation (9 percent), and 11 recommendations were overtaken by events (8 percent). The annex of this report shows WFP's comments on the implementation, and the detailed External Auditor's implementation assessment based on these comments and supporting documents.

Figure 1

Recommendation implementation status by year

Year[a]	Total	Implemented	Under implementation	Not implemented	Overtaken by events
2018	**1**	1	-	-	-
2022	**6**	6	-	-	-
2023	**20**	15	4	-	1
2024	**105**	87	8	-	10
Total	**132**	**109**	**12**	**0**	**11**
Percentage	100	83	9	0	8

[a] Year in which the External Auditor issued the recommendations.

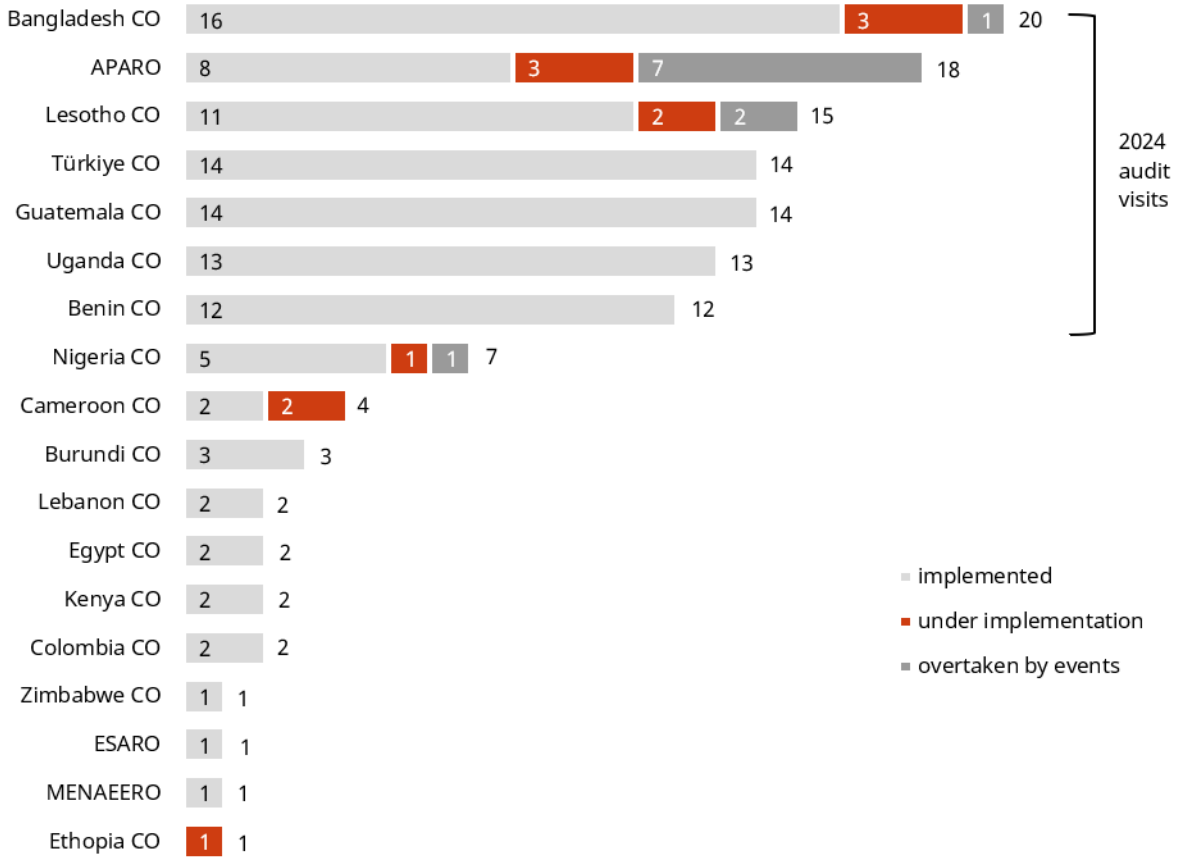
Figure: External Auditor, Source: External Auditor.

11. Figure 2 provides a breakdown of the recommendations across offices. The External Auditor visited the top seven offices shown in Figure 2 in 2024. Therefore, the External Auditor assessed the status of these recommendations for the first time. The External Auditor had already assessed the status of recommendations addressed to the other offices shown in Figure 2 last year and partially in the year before.

Figure 2

One third of the offices have not yet implemented all recommendations

Upon reviewing the 132 recommendations to regional and country offices, the External Auditor noted that 6 out of 18 offices have not fully implemented all recommendations. Some recommendations were overtaken by events.



ESARO: Eastern and Southern Africa Regional Office; MENAEERO: Middle East, Northern Africa, and Eastern Europe Regional Office; APARO: Asia and the Pacific Regional Office, CO: Country Office.

Figure: External Auditor, Source: External Auditor.

12. The External Auditor noted that the offices had improved in several areas. In the following paragraphs, the External Auditor highlights examples of the recommendations assessed.

Recommendations to regional bureaux

13. The External Auditor issued 20 recommendations to regional bureaux when WFP was still operating in a three-layered structure. In May 2025, WFP renamed regional

bureaux regional offices and merged them with headquarters to Global Headquarters. Consequently, regional offices do not constitute an independent entity. When assessing the open recommendations addressed to regional bureaux, the External Auditor considered whether the recommendation still applied to the new structure. If not, the External Auditor considered the recommendation to be overtaken by events. Out of the 20 recommendations to regional bureaux, the External Auditor considered 10 recommendations to be implemented, 3 recommendations to be under implementation and 7 recommendations to be overtaken by events.

Staffing Framework

14. Three open recommendations addressed the implementation of the Staffing Framework and the reduction in the number of affiliates. WFP introduced the Staffing Framework in 2021. The Framework limits the employment periods for affiliates and defines the purpose of affiliate contracts. The country offices did not yet implement the recommendations because WFP extended the Framework's transition period until 31 December 2026. In one case, affiliates still make up almost half of all country office personnel. The External Auditor considered these recommendations to be under implementation.

Delegation of financial authorities

15. Eight open recommendations refer to the delegation of financial authorities. The External Auditor closed seven of these recommendations as country offices had improved the processes and reconciled WINGS roles and sub-delegations in the Delegation of Financial Authority dashboard. In one case, the External Auditor reviewed the dashboard and documentation and found inconsistencies which the country office then partially corrected. The Country Director had further delegated authorities to consultants without the written approval by the Chief Financial Officer as required by WFP regulations. Therefore, this recommendation remains under implementation.

Cooperating partner management

16. In six open recommendations, the External Auditor recommended that country offices plan their cooperating partner spot checks in a risk-oriented manner. The External Auditor considered five recommendations to be implemented. One recommendation remains under implementation as the country office did not conduct the spot checks planned for 2025.

17. Five open recommendations aimed at improving the country offices' cooperating partner invoicing process, such as accelerating the clearance process and ensuring that invoices contain all relevant information. The External Auditor assessed four

recommendations to be implemented. One recommendation remains under implementation as the country office has not yet specified the minimum documentation requirements for partner invoices.

Business continuity management and disaster recovery planning

18. The External Auditor noted progress in the offices' business continuity management and disaster recovery planning. Twelve open recommendations referred to this topic. Out of these, the External Auditor assessed ten recommendations to be implemented as the offices enhanced their plans, tested them and improved the documentation. One recommendation remains under implementation because the office has not yet fully addressed the recommendation.

Global Assurance Project

19. Four of last year's recommendations related to the Global Assurance Project. The External Auditor found that the offices had implemented the recommendations and, for example, aligned the country office's action plan with the corporate criteria and benchmarks. Furthermore, WFP phased out the Global Assurance Project and integrated it into its regular processes and procedures. Consequently, the External Auditor considered all four recommendations to be implemented.

3 Audit findings 2025

3.1 Overview of 2025 audit visits

20. From September to November 2025 and in January 2026, the External Auditor conducted audit visits to the following regional and country offices.

Figure 3

Regional offices and country offices visited

Regional offices

- Western and Central Africa Regional Office;
- Latin America and the Caribbean Regional Office; and
- Eastern and Southern Africa Regional Office.

Country offices

- Afghanistan (remote);
- Honduras;
- Mauretania;
- Moldova; and
- Rwanda.

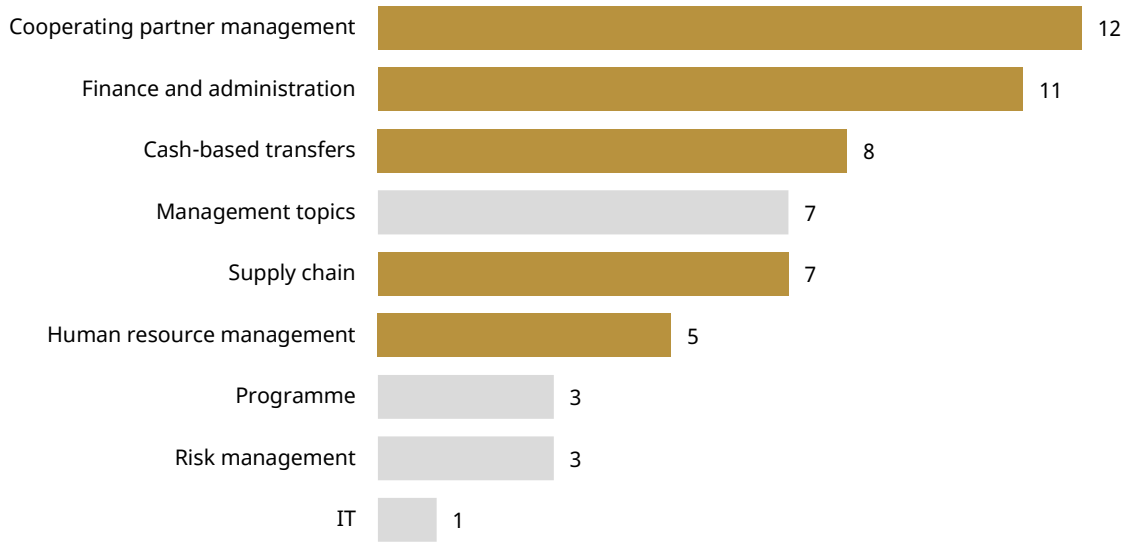
Figure: External Auditor, Source: External Auditor.

21. In the 2025 audit cycle, the External Auditor issued 57 recommendations to country offices, mainly in the audit areas of cooperating partner management, management, finance and administration, and cash-based transfers. Figure 4 shows the number of recommendations per audit area.

Figure 4

Focus of this report on five audit areas

The 57 recommendations issued in 2025 fall under the following audit areas. This report mainly focuses on cooperating partners management, finance and administration, cash-based transfers, supply chain, and human resources.



For reporting consistency, the External Auditor reports on recommendations regarding fleet management and heavy vehicles under "Finance and administration" even though heavy vehicles are managed by the Supply Chain and Delivery Division.

Figure: External Auditor, Source: External Auditor.

22. The External Auditor did not issue recommendations to regional offices as they became part of Global Headquarters on 1 May 2025. The External Auditor used the audit visits to regional offices to gain insight into the regional offices' perspective on the restructuring process and to serve as a basis for the audit of this process. The External Auditor presented his observations and recommendations on the restructuring process in his report on the 2025 audited annual accounts.[3]

3.2 Supply chain

Transport agreements

23. Country offices contract transport service providers to transport food and commodities within the country from ports to warehouses or from warehouses to schools, for

[3] 2025 audited annual accounts, chapter 3.2 Restructuring of Global Headquarters.

example. According to the Logistics Manual, country offices shall establish shortlists of suitable service providers. When transportation services are required, country offices send targeted requests for quotations to the shortlisted service providers. In addition, country offices should monitor and evaluate the performance of service providers regularly.

24. During the field visits, the External Auditor identified weaknesses in the management of transport service providers. For example, one country office had not updated its shortlist of possible transport service providers for the past two years. This country office had not requested the same documents from every service provider before including them on the shortlist. Another country office had increased the number of shortlisted transport service providers, but it had not assessed the capacity of new service providers and the quality of their trucks. Two country offices had not evaluated the performance of all transport services received, and some performance evaluations were still pending internal country office approval.

Warehouse management

25. Country offices store food commodities in warehouses. WFP owns some warehouses, while others are leased. Warehouse management includes receiving goods, internal stock management, dispatching goods, and documentation and reporting. Country offices shall maintain accurate records of all warehouse transactions in the Logistics Execution Support System (LESS). In addition, country offices shall document the necessary information on physical stack cards in the warehouse.

26. The External Auditor found shortcomings in country offices' warehouse management. In one country office the External Auditor identified discrepancies between the food commodities stored in the warehouse and the LESS records. In addition, the country office had not consistently maintained stack cards or properly labelled the stacks. Another country office noted a leaking roof in a leased warehouse. The country office informed the landlord about the leaking roof on 2 April 2024. In December 2024, the Country Office followed up with the landlord as the roof leaked seriously. In October 2025, at the time of the audit visit, the roof still leaked, creating a risk of damage to the food commodities stored in the warehouse.

27. Country offices must ensure effective and reliable data for food commodities stored in warehouses by maintaining accurate documentation and complying with internal procedures. They must further manage transport service providers diligently, conduct performance evaluations and maintain up-to-date shortlists to ensure that they hire suitable and reliable service providers.

3.3 Cash-based transfers

28. In the area of cash-based transfers, the External Auditor focused on the country offices' financial service provider management such as the assessments of the country's financial sector and performance evaluations of financial service providers.

Financial Sector Intelligence assessment

29. To evaluate the ability of the country's financial sector to support cash-based transfers, all country offices with cash-based activities must conduct a Financial Sector Intelligence assessment every two years.[4] The assessment reviews the availability of financial service providers, regulatory conditions, and infrastructure relevant to the delivery of cash assistance. It aims to provide a list of reliable financial service providers that the country office may contract for cash transfer programmes.

30. The External Auditor found that country offices operated on the basis of outdated Financial Sector Intelligence assessments. In these countries, the expired Financial Sector Intelligence assessment had flagged major structural weaknesses of the financial sector.

Financial service provider performance evaluation

31. According to WFP's guidance, country offices are required to conduct performance evaluations of financial service providers annually and at least six months before the current contract expires. The evaluations shall ensure continued oversight of service quality and provider performance.

32. The External Auditor identified deficiencies in financial service provider oversight. For example, one country office had no structured follow-up process in place for issues identified through the performance evaluations. Another country office did not conduct annual performance evaluations of the financial service provider.

33. Country offices should maintain up-to-date financial sector assessments and regularly evaluate financial service providers in line with corporate guidance. This ensures that decisions on cash-based activities are based on accurate information, thus enabling the early identification and mitigation of financial, reputational and service-related risks.

[4] In March 2026, WFP extended the duration to three years.

3.4 Cooperating partner management

34. Country offices contract non-governmental organizations and host country government entities as cooperating partners for implementing programmes and other activities.

Amendments of field-level agreements

35. Field-level agreements are legal contracts between country offices and cooperating partners. WFP's internal guidance on field-level agreements stated that extensions or amendments might be warranted when a complex project encountered unexpected development. Any change requiring a budget adjustment would result in an amendment. Significant changes of the original scope of the agreement, including activities, budget, roles and responsibilities, would require a new agreement with a competitive selection process.

36. The External Auditor found that country offices had simply amended field-level agreements with cooperating partners even though the project or budget had changed significantly with the amendment, such as a change in distribution modality from food distribution to cash-based transfers. In a different case, the amendment included an increase in the budget from USD 186,000 to USD 1.2 million and added an additional activity. One country office added new activities in amendments to several field-level agreements.

37. Another country office included in the corporate field-level agreement template that the budget might increase or decrease by up to 20 percent without an amendment.

38. The External Auditor had found similar issues in previous years and recommended in his report on the 2024 audited annual accounts that WFP clarify in its policy the conditions under which country offices may extend and amend its field-level agreements and when a new agreement must be signed. In response to the recommendation,[5] WFP updated its Programme Guidance Manual at the beginning of 2026 to clarify when amendments, extensions, or new calls for proposals are required.

Accounting of cooperating partner expenses

39. In the annual financial statements, WFP presents expenses incurred by cooperating partners under the "distribution and related services" and "contracted and other services" expense categories.

[5] 2024 audited annual accounts, para. 263.

40. The External Auditor reviewed cooperating partner expenses and found that country offices did not always record their cooperating partner expenses correctly. For example, one country office posted all cooperating partner expenses on one expense account, although the types of expense required different expense accounts. Another country office used different expense accounts for the same type of expense.

41. One country office recorded all advance payments to cooperating partners as expenses at the time of payment. According to relevant accounting guidance, advance payments should only be recognized as expenses when the partner had performed the service, for which WFP had paid the advance. The country office further used an expense account that Global Headquarters did not include in the cooperating partner costs presented in the annual financial statements.

42. The External Auditor had previously found that WFP had often not recorded cooperating partner expenses to the expense category best suited to their nature. In the report on the 2024 audited annual accounts, the External Auditor therefore recommended that WFP develop clear and mandatory accounting guidance for recording cooperating partner expenses.[6] In response to the recommendation, WFP established accounting guidance for recording cooperating partner expenses in November 2025. In the report on the 2025 audited annual accounts, the External Auditor further recommended that WFP establish comprehensive internal guidance on advances to cooperating partners.[7]

43. Country offices must comply with WFP guidance to decide on whether to extend or amend field-level agreements with cooperating partners or whether to start the selection process for a new agreement. Country offices must record cooperating partner expenses on the expense accounts determined by headquarters so that the financial statements show reliable overall expenses. Global Headquarters should ensure that country offices comply with the most recent guidance documents.

3.5 Human resources

44. The External Auditor focused on the country offices' personnel file management and the use of Workday as its new human resources management system.

[6] 2024 audited annual accounts, para. 68.
[7] 2025 audited annual accounts, para 254.

Workday

45. Workday went live on 1 July 2024. Workday shall cover several human resource processes, including recruitment, performance, and evaluation. WFP stated that the implementation of Workday also supported personnel file management. As of the go-live date, country offices shall store all human resource documents on Workday, except strictly confidential files.

46. The External Auditor found that three country offices did not yet fully use Workday as required. One country office processed personnel actions twice: once in Workday and once outside of Workday by using a template. Another country office continued to rely on SharePoint for storing human resource documents and had not uploaded various documents to Workday. Another country office recorded contradicting working hours in Workday and WINGS.

Personnel Files

47. In October 2024, WFP issued a standard operating procedure for personnel files that includes a file naming convention and file structure for the corporate SharePoint system. WFP reissued the guidance in March 2025 with additional details. According to the standard operating procedure, country offices should continue to retain essential documents issued prior to the Workday go-live date in SharePoint.

48. The External Auditor's audit visits revealed that country offices still did not have complete personnel files in their corporate SharePoint system. One country office maintained paper personnel files of individual employees instead of using SharePoint. Another country office spread personnel files across multiple SharePoint folders contrary to the standard operating procedure's requirements.

49. The External Auditor has noted shortcomings in the structure and maintenance of personnel files since 2022.[8]

50. Country offices should use Workday for human resource management to avoid additional work and costs. Only when country offices use Workday exclusively, can WFP's management of personnel data be standardized.

[8] Summary Field Report, Findings and recommendations from 2024 field audit visits.

3.6 Finance and administration

51. In the area of finance and administration, the External Auditor continued to note weaknesses in various areas.

Accrual reporting

52. According to IPSAS accounting rules, transactions must be recorded in the financial statements for the period they relate to and not when cash is received or paid. Country offices need to inform Global Headquarters annually of all transactions which require an accrual for the preparation of the financial statements.

53. In one instance, Global Headquarters' analysis of relevant transactions for a country office's accruals revealed that the country office had not identified 70 percent of relevant transactions. The External Auditor further found additional transactions relevant to accrual reporting that Global Headquarters had not identified.

54. The External Auditor identified accrual submissions as a recurring audit issue in the Summary Field Report on the 2024 field audit visits.

55. The External Auditor urges country offices to implement measures to improve the accuracy and completeness of their accrual submissions. Global Headquarters should support country offices' implementation efforts.

Asset management

56. Country offices track the condition (e.g. new, broken) and user status (e.g. in use, on loan, missing) of each asset and assign it to a functional location such as an office or a warehouse.

57. The External Auditor found weaknesses in three country offices' asset management, such as late recording of assets in the country offices' asset register, asset registers that contained incorrect data, and non-compliant disposals.

58. The External Auditor identified asset management as a recurring audit issue in the Summary Field Report on the 2024 audit visits.

59. The External Auditor urges country offices to implement measures to improve the accuracy and completeness of their asset management. Global Headquarters should support country offices' implementation efforts.

Fleet management

60. WFP's fleet of vehicles, including trucks, play a critical role in its operations. The fleet represents a substantial share of WFP's assets and contributes significantly to operational costs.[9] Offices record vehicles in the asset register and the Fleet Management System.

61. According to the Management Services Manual, country offices should define the fleet profile based on operating conditions and locations. Country offices should review and adjust the fleet plan annually. Similarly, the Logistics Manual stipulates that country offices should review and evaluate the effectiveness of heavy vehicle configuration and adjust, as necessary, to address any emerging challenges.

62. The External Auditor found that one country office had a high number of light vehicles relative to its number of employees, with one vehicle per 2.3 employees. This country office had not regularly reviewed and documented its overall fleet demand. In addition, the country office had not recorded the same data in the asset register and in the Fleet Management System.

63. In another country office, the External Auditor noted that 21 percent of the trucks were not operational. This raised concerns about fleet efficiency and resource utilization.

64. Country offices should review their fleet demand regularly and ensure that they use fleet resources efficiently and effectively.

[9] Logistics Manual, Heavy Fleet Management.

4 Annex

No	Report Reference	Recommendation	Management Response	External Auditor's Assessment	Status after verification			
					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
1	2022 Egypt Country Office para 81	The External Auditor recommends that the country office implement a naming convention for saving documents in the electronic personnel files.	The Country Office added a diagram outlining the naming convention process, along with an email from the Head of Human Resources confirming that the documents have been renamed in accordance with the naming convention.	The Country Office has developed a structure and a naming convention for its electronic personnel files. The recommendation is considered to be implemented.	X			
2	2022 Egypt Country Office para 92	The External Auditor recommends that the country office employ staff members for management positions such as head of unit instead of affiliates.	A decision memo signed by management has been provided to the External Auditor to document that the head of the Technology Unit contract will remain a service contract and will not be converted to fixed-term due to budget constraints and the anticipated move of the office location to the new capital.	The Country Office has converted the majority of relevant consultant positions. The Country Director decided not to convert one position due to several considerations. The External Auditor encourages the Country Office to regularly review the contract modality and considers the recommendation to be implemented.	X			

No	Report Reference	Recommendation	Management Response	External Auditor's Assessment	Status after verification			
					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
3	2022 Lebanon Country Office para 22	The External Auditor recommends that the country office dispose assets recorded as property, plant and equipment when no future economic benefits or service potential are expected, perform physical verification procedures in a manner to identify such assets.	The Country Office identified and disposed of assets with no future economic benefit through a public auction, supported by a targeted marketing campaign. The auction was successfully executed, documented, and reported.	The Country Office disposed of several property, plant and equipment items without future economic benefits or service potential. The recommendation is considered to be implemented.	X			
4	2022 Lebanon Country Office para 56	The External Auditor recommends that the country office employ staff members for management positions such as head of unit instead of affiliates.	The October 2025 Organizational Alignment and Strategic Workforce Planning exercise was updated and formally approved, establishing a revised organizational structure that strengthens leadership stability, accountability, continuity, and cost-efficiency. The submission supersedes the previous 2022 alignment and is supported by the approved 2025 organizational charts reflecting the finalized Country Office structure.	The Country Office reviewed and changed its structure. Only a limited number of units led by consultants remained. The Country Office explained why these positions still needed to be headed by consultants. The External Auditor holds that the Country Office should continuously review such positions. The recommendation is considered to be implemented.	X			
5	2022 Zimbabwe Country Office para 33	The External Auditor recommends that the country office enhance internal controls to avoid the need to initiate post factum purchase orders.	The Country Office strengthened procurement planning and controls by developing and approving a comprehensive 2025 procurement plan, engaging all units in advance planning, and providing guidance to reduce post-factum requests. These measures resulted in an 87 percent reduction in post-factum cases from 15 identified during 2020–2023 to only 2 in 2026.	The Country Office enhanced processes to avoid post-factum cases. For example, it developed a comprehensive procurement plan to prevent post-factum cases. The recommendation is considered to be implemented.	X			

No	Report Reference	Recommendation	Management Response	External Auditor's Assessment	Status after verification			
					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
6	2022 Regional Bureau Cairo para 79	The External Auditor recommends that the regional bureau analyse its vehicle demand and consider to either reduce the number of vehicles or – if all vehicles are operationally required – to extend their life cycles.	The Regional Office reviewed its fleet and identified surplus vehicles for disposal. Five vehicles were sold through a public auction, additional vehicles were formally decommissioned and removed from service, and all actions were supported by auction reports and decommissioning documentation. One vehicle remains pending disposal following bidder withdrawal and will be included in a future auction.	The Regional Office disposed of identified surplus vehicles and reduced the fleet size. The External Auditor considers the recommendation to be implemented.	X			
7	2023 Burundi Country Office para 43	The External Auditor recommends that the Country Office Burundi enhance the tracking of its Field-Level Agreements and ensure regular and properly documented spot checks of cooperating partners and government entities.	The Country Office prepared and approved its 2025 spot check plan, aligned with the 2025 funding availability and risk profile of the partners. The 2026 spot check plan and the reports for the executed spot checks have been shared with the External Auditor, demonstrating the Country Office's commitment to adhere to compliance standards.	The Country Office has provided approved spot check plans for 2025 and 2026 as well as the reports for spot checks conducted of the high- and medium-risk cooperating partners. The recommendation is considered to be implemented.	X			
8	2023 Burundi Country Office para 54	The External Auditor recommends that the Country Office Burundi ensure that staff with WINGS roles that require specific authorities have been delegated these authorities in the first place.	The Country Office completed the reconciliation of delegations of financial authority and WINGS roles, updated the Delegation of Financial Authority dashboard to reflect approved delegations, and established plans for quarterly reviews. The exercise also identified weaknesses in the current dashboard and highlighted the need	The Country Office regularly reconciled the staff's delegated authorities with the individual WINGS roles, most recently in June 2026. The recommendation is considered to be implemented.	X			

No	Report Reference	Recommendation	Management Response	External Auditor's Assessment	Status after verification			
					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
			for improved integration with WINGS.					
9	2023 Burundi Country Office para 62	The External Auditor recommends that the Country Office Burundi ensure that consultants occupy core functions only temporarily and in exceptional cases.	Following the Organizational Alignment exercise, resulting in the abolition of 40 percent of positions, the core function was retained as a consultancy position due to budget constraints. The position preserves critical technical expertise and supports local capacity building. This was reviewed and endorsed in accordance with established HR policies and procedures.	The Country Office stated that it had abolished 40 percent of the office positions. One core function continued to be occupied by a consultant. The Country Office stated that due to budgetary constraints this core function could only be funded as a consultancy position, with the intention of nationalization in the future. The recommendation is considered to be implemented.	X			
10	2023 Cameroon Country Office para 30	The External Auditor recommends that the Country Office Cameroon conduct an appropriate number of spot checks of cooperating partners based on a risk analysis.	In 2025, the Country Office conducted spot checks for the identified high-risk cooperating partners.	The Country Office provided the 2025 risk-informed spot check plan and provided evidence that it conducted the planned spot checks for five high-risk cooperating partners. It did not conduct spot checks for medium and low risk cooperating partners due to funding constraints. The recommendation is considered to be implemented.	X			
11	2023 Cameroon Country Office para 38	The External Auditor recommends that the Country Office Cameroon complete its annual verification of beneficiary data for digital cash-based transfers and use the verification report to update the list of eligible beneficiaries for the subsequent distribution cycles.	The Country Office conducted seasonal targeting in 2025 based on the limited funding received. No beneficiary verification exercises were carried out during the period, and beneficiaries under the government-led PULCCA flood response project were exempt from verification, as beneficiary lists were provided directly by the Government.	The Country Office has not provided evidence that comprehensive beneficiary verifications have been conducted in 2024 or 2025. It plans to take this recommendation into consideration for future targeting exercises. The recommendation is considered to be under implementation.		X		

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
12	2023 Cameroon Country Office para 47	The External Auditor recommends that the Country Office Cameroon continue its efforts to reduce the number of service contracts and special service agreements in permanent needed functions as guided by the staffing framework.	The Country Office has not yet implemented the Staffing Framework. The transition period has been extended until 31 December 2026.	The Country Office stated that the implementation of the Staffing Framework was pending. The recommendation remains under implementation.		X		
13	2023 Cameroon Country Office para 56	The External Auditor recommends that the Country Office Cameroon monitor sub-delegations of financial authority and ensure correct records in the DoFA dashboard.	The Country Office has provided evidence to the External Auditor for monitoring the sub-delegations of financial authority and for updating the Delegation of Financial Authority dashboard.	The Country Office has provided evidence for monitoring the sub-delegations of financial authority and for updating the Delegation of Financial Authority dashboard. The recommendation is considered to be implemented.	X			
14	2023 Colombia Country Office para 19	The External Auditor recommends that the Country Office Colombia review and improve the content of its Annual Performance Plan, shorten the narratives in favour of tabular presentations of budget and resource figures and actively take part in a corporate initiative to enhance the corporate standards and formats to better enable its performance measurement and management.	The Country Office engaged with Headquarters to streamline the Annual Performance Plan format and reduced narrative content in the 2025 report. However, the corporate template remained largely unchanged, resulting in a lengthy reporting format. Further reduction depends on Headquarters-led revisions, while the office continues to pursue improvements and maintain compliance.	The Country Office has shown efforts to reduce the length of its Annual Performance Plan. The Annual Performance Plan template is provided by Global Headquarters. The recommendation is considered to be implemented.	X			

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
15	2023 Colombia Country Office para 27	The External Auditor recommends that the Country Office Colombia establish a list of all applicable standard operating procedures and use the list to monitor and update its standard operating procedures regularly.	The Country Office continues to systematically review and update its standard operating procedures to improve efficiency and ensure alignment with corporate requirements. Obsolete standard operating procedures have been removed, while others are being revised or developed.	The Country Office has established a list of all applicable standard operating procedures. It uses the list to monitor when a standard operating procedure is due for review. The recommendation is considered to be implemented.	X			
16	2023 Ethiopia Country Office para 69	The External Auditor recommends that the Country Office Ethiopia ensure that the sub-delegations of authority to approve micro purchase orders and the nominations as "focal points" are kept up-to-date and are in line with the Executive Director's Circular and that only staff with such authority receive the necessary WINGS roles.	The Country Office has undertaken a review and reconciliation of the delegations of financial authority and the memorandums of delegated authorities. The inconsistencies have been addressed, and the relevant documentation has been aligned with the Delegation of Financial Authority dashboard to ensure accuracy and consistency across all records.	The External Auditor reviewed the dashboard and documentation and found inconsistencies which the Country Office then partially corrected. However, the Country Director delegated authorities to consultants without the specific written approval of the Chief Financial Officer which is a general prerequisite and not limited to the dashboard. The recommendation remains under implementation.		X		
17	2023 Kenya Country Office para 16	The External Auditor recommends that the Country Office Kenya track development and maintenance costs for internally generated software to identify if the recognition threshold is met and to perform cost-benefit analysis.	The Country Office developed a standard operating procedure for internally developed software, including a costing model, with Global Headquarters' support. Since its adoption, no new software has been developed, and no additional investments have been made in internally developed software.	The Country Office issued a "Standard Operating Procedure on Cost-Benefit Analysis and Cost Tracking of Internally Developed Software". The Country Office did not develop any internally generated software during the current period. It should ensure compliance with its guidance in the future. The recommendation is considered to be implemented.	X			

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
18	2023 Kenya Country Office para 81	The External Auditor recommends that the Country Office Kenya revise, finalize and sign the business continuity plan and ensure a structured rollout to inform all relevant staff members about defined procedures and responsibilities.	The Business Continuity Plan was completed and shared with Headquarters in 2025. The process involved a planning workshop for functional leads and technical experts, updating functional booklets, training and review of all functional booklets before finalizing and getting it signed.	The Country Office finalized its business continuity plan in 2025. The recommendation is considered to be implemented.	X			
19	2023 Nigeria Country Office para 40	The External Auditor recommends that the Country Office Nigeria monitor the amount and type of missing items from year-to-year, immediately follow-up on missing items and take measures to reduce losses of assets.	The Country Office shared its standard operating procedure on roles and responsibilities under decentralized assets management framework with the External Auditor.	The Country Office released a standard operating procedure to address the recommendation. However, the External Auditor found little progress in the reconciliation of missing items. The External Auditor considers the recommendation to be under implementation.		X		
20	2023 Nigeria Country Office para 46	The External Auditor recommends that the Country Office Nigeria – in liaison with headquarters – establish accounting guidance to distinguish between activity implementation expenses, and expenses which are not directly linked to the implementation of programmes.	WFP reviewed its accounting policy for non-food item inventories, confirmed the appropriate expense treatment for items distributed to beneficiaries, updated related guidance, and enhanced financial statement disclosures to better explain the nature and classification of non-food item distribution costs.	WFP changed its corporate accounting policy for non-food items. WFP disclosed the distribution of such items to beneficiaries in a separate cost line in its financial statements. The External Auditor considers the recommendation to be overtaken by events.				X

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
21	2023 Nigeria Country Office para 53	The External Auditor recommends that the Country Office Nigeria establish and use a prioritized and risk-based plan to conduct spot checks of its partners on a regular basis.	The risk-based plan to conduct spot checks for all cooperating partners has been shared with the External Auditor.	The Country Office provided its risk-based selection of cooperating partner spot checks for 2025 and 2026. The recommendation is considered to be implemented.	X			
22	2023 Nigeria Country Office para 62	The External Auditor recommends that the Country Office Nigeria conduct a scenario analysis before contracting non-governmental organizations to determine whether commercial service providers represent cost-efficient alternative options for providing certain services like partner monitoring, establishment of complaints feedback mechanisms, etc.	In addition to the scenario analysis that compares the engagement of NGOs with a global long-term agreement, the signed memorandum detailing the scenario analysis comparing NGO engagement with local private companies has been provided to the External Auditor.	At the beginning of 2026, the Country Office conducted a tendering process for third-party monitoring services. The Country Office compared the successful bidder to the existing field-level agreement costs for third-party monitoring. The recommendation is considered to be implemented.	X			

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23	2023 Nigeria Country Office para 73	The External Auditor recommends that the Country Office Nigeria review its procurement sub-delegations in place, mark superseded delegations as superseded, and ensure unambiguous, valid sub-delegation of procurement authority by inclusion of reference numbers and revision history on the relevant nomination letters (memoranda) and keep them up to date.	The sub-delegation of procurement authority for purchase and contracting of goods and services, the sub-delegation for micro purchase orders, and the mail exchange about the update of delegations of financial authority have been provided to the External Auditor.	The Country Office provided all sub-delegations of procurement authority and for the approval of micro purchase orders. The dashboard contained the authorized staff members accordingly. The recommendation is considered to be implemented.	X			
24	2023 Nigeria Country Office para 82	The External Auditor recommends that the Country Office Nigeria employ staff members for management positions such as head of unit instead of consultants.	The Country Office provided the External Auditor with the note for the record that supports the available organigram and measures taken to resolve the audit recommendation.	According to the organigram, no consultants hold management positions in the Country Office. The recommendation is considered to be implemented.	X			
25	2023 Nigeria Country Office para 104	The External Auditor recommends that the Country Office Nigeria conduct a business impact analysis and redraft its disaster recovery plan based on this analysis and establish a stress test on regular basis.	The business impact analysis that is used to define the recovery time for each system has been provided to the External Auditor.	The Country Office redrafted its disaster recovery plan and shared the stress test simulation including a business impact analysis. The recommendation is considered to be implemented.	X			

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
26	2023 Regional Bureau Nairobi para 37	The External Auditor recommends that the Regional Bureau Nairobi ensure consistency between the sub-delegations of financial authority and the related WINGS roles.	The Delegation of Financial Authority dashboard now exclusively reflects sub-delegations under the Regional Director's Office for funds assigned to this office. Sub-delegations for other staff no longer fall under the Regional Director's Office and are the responsibility of the respective divisional directors.	Global Headquarters has reviewed the sub-delegations recorded in the dashboard and confirmed that they remained valid. The recommendation is considered to be implemented.	X			
27	2024 Bangladesh Country Office para 22	We recommend that the Bangladesh Country Office work with the Regional Bureau for Asia and the Pacific in aligning its action plan with the corporate global assurance project criteria in the benchmark tracker, ensuring that responsibilities are assigned and meeting project deadlines.	The Country Office aligned its action plan with the Global Assurance Project benchmark tracker and uses it to monitor progress. Responsibilities and timelines are assigned across units and coordinated with the Regional Office. Regular engagement supports compliance with corporate criteria, tracks implementation, and ensures timely follow-up on agreed actions.	The Country Office aligned its action plan with the benchmark tracker. WFP integrated the Global Assurance Project into its regular processes and procedures. The recommendation is considered to be implemented.	X			
28	2024 Bangladesh Country Office para 23	We recommend that the Bangladesh Country Office evaluate the results of the global assurance project at Country Office level and transfer ongoing and pending gaps/risks into existing risk management processes and document the main decisions.	Relevant ongoing and residual gaps and risks identified through the global assurance exercise review have been considered within the existing risk management framework, as appropriate, into relevant risks and mitigation measures. Decisions related to prioritization, assignment of responsibilities, and follow-up actions have been documented and are being addressed through established management and oversight processes.	The Country Office has reviewed the results of the Global Assurance Project and transferred the ongoing risks to its risk register. The recommendation is considered to be implemented.	X			

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
29	2024 Bangladesh Country Office para 30	We recommend that the Bangladesh Country Office's Risk Management and Oversight Committee meet quarterly to review and update the risk register, mitigation measures, risk categorization and document changes compared with the previous risk register.	The Country Office decided that the committee meetings will no longer be held on fixed dates. Instead, the risk officer will provide regular updates during the weekly senior management meetings. The risk register will be reviewed periodically, and the minutes from the Annual Performance Planning meetings will serve as the official record of risk discussions.	The External Auditor takes note of the Country Office's decision that the committee will no longer meet on fixed dates but will use the weekly senior management meetings. The External Auditor considers it important that the Country Office hold regular risk discussions in line with the WFP Enterprise Risk Management Policy. The recommendation is considered to be implemented.	X			
30	2024 Bangladesh Country Office para 37	We recommend that the Bangladesh Country Office review and consolidate the different documents for business continuity management, address the deficiencies highlighted in the after-action review report and approve the document for effective crisis response.	The Country Office has reviewed and consolidated all related documents, including the Business Continuity Plan, into a streamlined framework. Gaps identified in the after-action review have been addressed to enhance clarity in roles, communication, and resource mobilization. A simulation exercise was recently completed, and the lessons learned were incorporated into the revised plan.	The Country Office consolidated the documents and tested its business continuity management. The recommendation is considered to be implemented.	X			
31	2024 Bangladesh Country Office para 44	We recommend that the Bangladesh Country Office improve its knowledge management particularly by making standard operating procedures, guidance documents and other important or helpful documents available to staff	The Country Office created a shared repository that will serve as a central location for standard operating procedures, memos, guidance documents, and other important or helpful reference materials that colleagues may need in the course of their work.	The Country Office introduced an online library where it stores guidance documents, memos, notes verbale and standard operating procedures. The recommendation is considered to be implemented.	X			

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
		members in an accessible repository.						
32	2024 Bangladesh Country Office para 50	We recommend that the Bangladesh Country Office in case of the disposal of light vehicles analyse all options, compare associated costs and benefits, and provide the result of the analysis in a note for the records as decision basis.	Since the recommendation has been issued, the Country Office has not had a case of the disposal of light vehicles. The Country Office has created a draft note for the record containing the standard operating procedures for the disposal method of end-of-life vehicles.	The Country Office's standard operating procedure outlines different disposal methods. The External Auditor trusts that the Country Office will comply with the standard operating procedure for future vehicle disposals. The recommendation is considered to be implemented.	X			
33	2024 Bangladesh Country Office para 54	We recommend that the Bangladesh Country Office capitalize incurred cost for the internally developed software FITTEST as assets under construction.	WFP has verified the nature of the transaction with the originating unit in Global Headquarters: the expenditure reflects a routine payment for maintenance services related to the platform Farm2Go.	WFP clarified that the expenditure in question represented maintenance costs for a software which do not need to be capitalized. The External Auditor considers the recommendation to be overtaken by events.				X
34	2024 Bangladesh Country Office para 60	We recommend that the Bangladesh Country Office ensure that staff members with financial authority have the related WINGS roles and that WINGS roles requiring an authority are only assigned to staff members with such authority.	The Country Office conducts quarterly reviews of delegations of financial authority to ensure financial authorities are accurately reflected in WINGS, aligned with user roles, and assigned only to authorized staff. Reviews address outstanding delegations, eligibility, templates, exceptional cases, role updates, and bank signatories, providing assurance of compliant and controlled authority management.	Following an inquiry by the External Auditor, the Country Office resolved issues relating to a pending delegation. The Country Office also confirmed that the Country Director had not delegated any authority for the procurement of food and goods or services, but only for "other purchase orders" to the Head of the Area Office. The recommendation is considered to be implemented.	X			

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
35	2024 Bangladesh Country Office para 68	We recommend that the Bangladesh Country Office enhance the documentation of the cooperating partner selection process to ensure that each exclusion and selection of a candidate is properly documented and is supported by sufficient justification and documented rationale and carry out the selection through the United Nations Partner Portal.	The Country Office has strengthened cooperating partner management by documenting all partnership activities and automating end-to-end processes. The 2026 call for expression of interest was fully conducted through the United Nations Partner Portal, with all selection decisions documented. Automated budget reviews and agreement approvals further enhance transparency, efficiency, accountability, and oversight of partnerships.	The Country Office enhanced the documentation of the cooperating partner selection process and has provided documentation of the assessments. The recommendation is considered to be implemented.	X			
36	2024 Bangladesh Country Office para 74	We recommend that the Bangladesh Country Office - in case of raised red flags in the United Nations Partner Portal – analyze them in detail and only continue with the selection process in exceptional and duly justified cases.	The Country Office reviewed all cooperating partner profiles and completed due diligence for 2026 partnerships in line with WFP requirements, including collaboration with United Nations agencies. United Nations Partner Portal red flags are thoroughly assessed before engagement decisions. End-to-end partnership management has been digitized through the United Nations Partner Portal and Partner Connect, strengthening transparency, accountability, and oversight.	In its assessments of proposals, the Country Office checks for raised flags in the United Nations Partner Portal. Cooperating partners that have such a red flag are excluded from the selection process. The recommendation is considered to be implemented.	X			

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
37	2024 Bangladesh Country Office para 82	We recommend that the Bangladesh Country Office specify the minimum documentation requirements for partner invoices in its standard operating procedure, ensure that partners submit these documents and file the documents comprehensively.	The overall cooperating partner management standard operating procedure is approved and provides clear guidance including on cooperating partner resource management. As part of this, the invoice management process has been initiated to streamline processes, standardize minimum required documentation and enhance documentation.	The Country Office states that it will include the minimum requirements in its standard operating procedure on ITS, the invoice tracking system, which is currently undergoing an update. The recommendation is considered to be under implementation.		X		
38	2024 Bangladesh Country Office para 83	We recommend that the Bangladesh Country Office review the efficiency of its invoice clearance process for timely payment while maintaining appropriate controls.	The Country Office reviewed and standardized resource management processes across the cooperating partner management cycle, developed process flowcharts based on standard operating procedures, and introduced a monthly invoice tracker to strengthen follow-up and timely payments. A training session on cooperating partner financial reporting and oversight was conducted, enhancing efficiency, accountability, documentation, and compliance.	The External Auditor looked at the number of days between receipt of the invoice and clearance in WINGS and noted that for 2026, 96 percent of invoices were cleared in 30 days or less. Therefore, the recommendation is considered to be implemented.	X			

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
39	2024 Bangladesh Country Office para 93	We recommend that the Bangladesh Country Office regularly perform risk-based spot checks of its cooperating partners and ensure reconcilable, streamlined reporting and documentation of its prioritizations and assessments.	The Country Office regularly performs risk-based spot check exercises on the cooperating partners. To streamline the process a spot check plan and terms of reference have been finalized.	The Country Office stated that it only conducted three spot checks in 2025 due to an internal realignment of responsibilities. In 2026, the Country Office plans to conduct six spot checks, based on risk assessments. The External Auditor will follow-up on the spot checks performed in 2026. The recommendation is considered to be under implementation.		X		
40	2024 Bangladesh Country Office para 101	We recommend that the Bangladesh Country Office update the budget regularly in the monitoring review and evaluation plan, ensure consistency between this plan and the outcome monitoring plan, differentiate between the type of monitoring (distribution, post-distribution monitoring) in both plans, and compare actual and planned monitoring costs.	The Country Office has developed a new budget, ensuring that monitoring, review, and evaluation activities are adequately planned and costed. To strengthen financial accuracy and alignment, different types of activities (e.g., distribution monitoring, post-distribution monitoring, assessment, evaluation) have been separately described and budget has been provided in the plan.	The Country Office provided the simulation of costs for assessments, monitoring and evaluation for the years 2026 and 2027. The recommendation is considered to be implemented.	X			

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
41	2024 Bangladesh Country Office para 108	We recommend that the Bangladesh Country Office focus the data collection on the indicators it intends to follow-up on and consistently report on these indicators.	In 2025, the Country Office completed two post-distribution monitoring surveys and six programme review meetings, generating reports and follow-up actions. Reviews addressed monitoring issues, mid-term review recommendations, coordination, and programme performance. Additional reviews are planned for 2026, linked to key assessments, baseline studies, impact evaluations, and reporting milestones.	The Country Office decided to focus its data collection on defined indicators, on which it consistently reported throughout the year 2025. The recommendation is considered to be implemented.	X			
42	2024 Bangladesh Country Office para 116	We recommend that the Bangladesh Country Office ensure that the determination of the transfer value is carried out separately for each programme and market and appropriately documented in a reconcilable manner, for example by establishing a standard operating procedure.	The determination of the transfer value is now set, approved and documented by notes for the record from August 2025.	The Country Office provided notes for the record dated from August 2025 to January 2026. Each note for the record contained the determination of one transfer value. The recommendation is considered to be implemented.	X			
43	2024 Bangladesh Country Office para 122	We recommend that the Bangladesh Country Office clean the data in the personnel files, use a clear naming convention, consider using more sub-folders and reconcile the data in the personnel files with WINGS/Workday.	The Country Office completed the collection of records for all personnel files after reviewing, reorganizing, and renaming documents as needed. Files consolidate records across multiple contract types. For fixed-term staff, contract extensions are documented through WINGS/ATLAS records and	The Country Office has provided evidence that it has standardized and cleaned the data in personnel files. The recommendation is considered to be implemented.	X			

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
			supporting email confirmations retained in personnel e-files.					
44	2024 Bangladesh Country Office para 131	We recommend that the Bangladesh Country Office continue to reduce the number of affiliates with a priority on service contract holders with contracts of four years or more and employ staff members as unit heads rather than affiliates.	The Country Office completed its organizational alignment process through extensive consultations with unit heads, field offices, and the staff association, including over 30 interviews. The revised structure was finalized and communicated through all-staff meetings. Positions will transition in line with operational requirements and the Staffing Framework.	The Country Office's staffing data shows progress. However, affiliates still account for 45 percent of all personnel, and the Government Partnership Engagement is headed by a service contract holder. The recommendation is considered to be under implementation.		X		
45	2024 Bangladesh Country Office para 137	We recommend that the Bangladesh Country Office review the minimum requirements for the registration of food suppliers in the roster and document the review.	In accordance with procurement guidelines, all required documents are collected prior to enlisting food suppliers in the vendor roster. Also, financial statements or audit reports are obtained from vendors to assess their financial capacity before enlistment.	The Country Office provided documents for a sample of suppliers. The Country Office should ensure that it reviews the minimum requirements. The recommendation is considered to be implemented.	X			
46	2024 Bangladesh Country Office para 142	We recommend that the Bangladesh Country Office further enhance the recently updated disaster recovery plan by formally designating a recovery manager and recovery management team and alternates.	The disaster recovery plan has been revised, and the head of Information Technology has been set as the disaster recovery manager. Moreover, a disaster recovery team has been set with specific responsibilities.	The Country Office updated its disaster recovery plan. The recommendation is considered to be implemented.	X			

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
47	2024 Guatemala Country Office para 17	We recommend that the Guatemala Country Office establish a comprehensive business continuity plan and comply with the corporate requirements of business continuity management such as testing and evaluating the plan.	The business continuity plan was approved and submitted to the Risk Management Division in March 2026. The Country Office successfully completed the Business Continuity Plan tabletop exercise in July 2026.	The Country Office established and approved its business continuity plan in 2026. The recommendation is considered to be implemented.	X			
48	2024 Guatemala Country Office para 23	We recommend that the Guatemala Country Office conduct trainings to ensure that the responsible units report transactions for which an accrual needs to be established at year-end.	Training on accrual identification and International Public Sector Accounting Standards reporting was delivered in 2024 and 2025 by regional and country finance teams. Financial closure communications reinforced requirements, improving staff awareness and reporting quality. These actions supported the preparation of 2024 and 2025 accruals statements compliant with financial reporting standards.	The Country Office conducted trainings and raised the awareness of responsible units to report transactions for which an accrual must be established. The recommendation is considered to be implemented.	X			
49	2024 Guatemala Country Office para 28	We recommend that the Guatemala Country Office finalize and execute its new standard operating procedure on cooperating partner management as quickly as possible.	The Country Office finalized, approved, and presented its standard operating procedures for cooperating partner management and the terms of reference for the Cooperating Partner Committee in March 2025. The standard operating procedure was presented to all WFP staff involved and is now being actively implemented.	The Country Office finalized and approved its new standard operating procedure on cooperating partner management. The recommendation is considered to be implemented.	X			

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
50	2024 Guatemala Country Office para 36	We recommend that the Guatemala Country Office comply with the programme guidance manual regulations on spot checks, especially plan all spot checks risk-oriented and conduct all spot checks with multi-functional teams.	The Country Office adopted a risk-based approach to spot checks in line with corporate guidance. The 2025 plan includes joint programme and finance spot checks for all open field-level agreements, incorporates prior recommendations and updated guidance, has been approved by the Cooperating Partner Committee, and supports strengthened compliance and oversight.	The Country Office has assessed the risks of cooperating partners and planned its spot checks accordingly and in multi-functional teams. The recommendation is considered to be implemented.	X			
51	2024 Guatemala Country Office para 37	We recommend that the Guatemala Country Office assign a central responsibility for coordination of the follow-up on spot check recommendations.	The recruitment of a cooperating partnerships manager, who reports to the head of programme, has been finalized; she is responsible for the overall coordination of activities, including planning of spot checks and follow-up on recommendations, in alignment with the updated risk-informed guidelines.	The Country Office recruited a cooperating partner manager. According to the terms of reference, one of the role's duties is the follow-up of findings from spot checks. The recommendation is considered to be implemented.	X			
52	2024 Guatemala Country Office para 42	We recommend that the Guatemala Country Office ensure that budget amendments to field-level agreements are presented in a standardized format.	The Cooperating Partner Committee has incorporated a systematic review process to ensure that budget templates for amendments include figures from the original field-level agreement, and any amendment.	The Country Office has established a standardized way to address budget amendments in field-level agreements. The recommendation is considered to be implemented.	X			

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
53	2024 Guatemala Country Office para 49	We recommend that the Guatemala Country Office only accept accurate invoices that include all information required by the invoice template.	The Country Office standardized invoice templates for all cooperating partners and only accepts fully compliant submissions. A systematic invoice numbering process ensures traceability, budget validation, and WINGS account monitoring. Strengthened programme and finance reviews, documented in SharePoint, have improved invoice quality, reduced duplication risks, accelerated processing, and enhanced financial control.	The External Auditor examined invoices and noted that the cooperating partners used the invoice template and included all required information. The recommendation is considered to be implemented.	X			
54	2024 Guatemala Country Office para 61	We recommend that the Guatemala Country Office manage its food commodities in LESS, discontinue parallel tracking systems, and ensure the accuracy and timely update of data in LESS.	All food stock entries and distributions are processed through the LESS system. All food inventories are managed in LESS.	The Country Office has provided evidence that it is keeping LESS up to date. The recommendation is considered to be implemented.	X			
55	2024 Guatemala Country Office para 69	We recommend that the Guatemala Country Office use DOTS as its standard food vendor performance evaluation tool.	Suppliers' performance evaluations are now carried out through the DOTS system; pre-printed forms have been discontinued.	The Country Office now uses DOTS as the food vendor performance evaluation tool. The recommendation is considered to be implemented.	X			

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
56	2024 Guatemala Country Office para 77	We recommend that the Guatemala Country Office introduce a clear and consistent structure for the personnel files by using a standard table of content with sufficient and meaningful categories and sub-categories and a naming convention that indicates the content of the digital files.	A standardized structure for personnel files was implemented, ensuring consistent organization, classification, and naming conventions. For files predating Workday, legacy records have been systematically organized and aligned with this structure, applying uniform categorization criteria. From Workday onwards, employees upload their personal documents directly to the system.	The Country Office provided evidence that it introduced a standard structure for the personnel files' content and that it used meaningful names for categories and files. The recommendation is considered to be implemented.	X			
57	2024 Guatemala Country Office para 78	We recommend that the Guatemala Country Office ensure that all personnel files are complete and contain all relevant documents.	The Country Office is currently undertaking a comprehensive review and organization of the personnel files of staff who migrated to Workday, reinforcing compliance with documentation requirements and ensuring that all essential information is complete and up to date.	The Country Office introduced a checklist to verify that relevant HR documents have been submitted and recorded. The recommendation is considered to be implemented.	X			
58	2024 Guatemala Country Office para 88	We recommend that the Guatemala Country Office adjust its Master Disaster Recovery Plan by abolishing outdated plans and adding its "Country Office Network Restoration Plan" and its VSAT vendor.	The required disaster recovery templates were completed in accordance with established standards, and outdated plans were removed. The Country Office is shifting to more robust technologies, such as Starlink, which is now available at warehouse facilities. Electrical generators and photovoltaic systems were also provided.	The Country Office has revised its Master Disaster Recovery Plan and Network Restoration Plan. The Country Office no longer uses VSAT but has shifted to Starlink. The recommendation is considered to be implemented.	X			

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
59	2024 Guatemala Country Office para 89	We recommend that the Guatemala Country Office plan, set-up and conduct at least once a year a systematic disaster recovery stress test, which should also cover the VSAT-stress test, and schedule this systematic stress test in its Master Disaster Recovery Plan.	The Country Office conducted connectivity, power redundancy, and business continuity simulations, leading to the transition from VSAT to Starlink to meet operational needs. Evacuation and disaster recovery exercises were completed in 2025 and 2026, with results documented and integrated into preparedness planning.	The Country Office conducted the required disaster recovery stress tests in October 2025 and in February 2026 including the stress test for the newly implemented Starlink technologies. The recommendation is considered to be implemented.	X			
60	2018 Guatemala Country Office para	The External Auditor recommends ensuring that the reports on cooperating partners' activities include performance indicators.	Performance indicators were formally integrated into field-level agreements from August 2025 on and are applied where measurable and relevant. Monthly reporting tracks indicator performance, strengthening accountability, monitoring, reporting, and alignment of cooperating partner activities with programme objectives and expected results.	The Country Office's field-level agreements now include measurable targets and target values. The recommendation is considered to be implemented.	X			
61	2024 Uganda Country Office para 22	We recommend that the Uganda Country Office evaluate the results of the global assurance project at Country Office level, transfer ongoing and pending gaps/risks into existing risk management processes and document the main decisions.	The Country Office integrated key risks from the 2024 Global Assurance Project report into the 2025 risk register and completed a year-end review of mitigation measures and residual risks. A tracking tab monitors recommendations and outstanding actions, ensuring systematic follow-up, risk monitoring, and alignment with the corporate risk management framework.	The Country Office has tracked risks and gaps identified during the Global Assurance Project as part of the risk management process. The recommendation is considered to be implemented.	X			

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
62	2024 Uganda Country Office para 30	We recommend that the Uganda Country Office review and update its business continuity plan by following the process outlined in the business continuity manual.	The Country Office has updated the business continuity plan that aligns fully with the corporate requirements.	The Country Office updated its business continuity plan in 2025. The recommendation is considered to be implemented.	X			
63	2024 Uganda Country Office para 37	We recommend that the Uganda Country Office assess whether additional documents should be uploaded to the information portal, and review whether all standard operating procedures are still required, meaningful and up to date.	The register of standard operating procedures has been reviewed with all outdated standard operating procedures voided and removed. The Country Office is currently following up with units for the harmonization and consolidation of some standard operating procedures as well as required updates from changes in staff movements, responsibilities and activities.	The Country Office reviewed its standard operating procedures and removed several outdated documents from the register. The recommendation is considered to be implemented.	X			
64	2024 Uganda Country Office para 43	We recommend that the Uganda Country Office enhance its processes to ensure that staff members select the correct material group when creating purchase requisitions and (micro)purchase orders so that expenses are posted to the right expense accounts and the right financial statement category.	Following remapping of general ledgers to material groups, guidance was shared with all micro purchase orders and purchase requisition focal points. Finance now performs mandatory reviews of all purchase requisitions to verify material groups, budget codes, and accounting elements before release. Targeted training strengthened smart sourcing practices and reduced risks of expense misclassification.	The Country Office prepared a list of material groups and corresponding general ledger accounts, conducted trainings, and strengthened controls. The recommendation is considered to be implemented.	X			

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65	2024 Uganda Country Office para 50	We recommend that the Uganda Country Office review its GEMS and asset registers, adjust inaccurate data, and ensure that changes to its assets/equipment, for example a change in location, are reflected in due course.	The Country Office conducted a comprehensive asset clean-up and fixed asset reconciliation exercise throughout 2025 and 2026. Functional locations and GEMS records were reviewed and corrected to ensure accuracy. Inventory tags were verified and properly placed on assets. The exercise concluded in March 2026.	The Country Office updated the GEMS and asset registers, particularly the functional locations. The recommendation is considered to be implemented.	X			
66	2024 Uganda Country Office para 56	We recommend that the Uganda Country Office review the delegation of financial authorities and ensure that staff members with financial authority have the related WINGS roles and WINGS roles requiring an authority are only assigned to staff members with such authority.	The Country Office implemented a structured two-tier control process to align delegations of financial authority with WINGS access. Preventive reviews verify roles before approval, while monthly and quarterly reconciliations identify and correct discrepancies. Supported by standard operating procedures and review records, the process strengthens compliance, oversight, accuracy, and internal controls.	The Country Office established a process for sub-delegations, critically reviewed the sub-delegations recorded and conducted additional checks. The recommendation is considered to be implemented.	X			

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67	2024 Uganda Country Office para 62	We recommend that the Uganda Country Office clearly define evaluation criteria for selecting cooperating partners before issuing the call for expression of interest, apply the criteria consistently with proper documentation and ensure that the data in the United Nations Partner Portal is accurate.	The Country Office established and documented clear cooperating partner selection evaluation criteria aligned with the United Nations Partner Portal requirements and programme needs. Criteria are approved before calls for expressions of interest and applied consistently. Temporary scoring access, documented reviews, and Cooperating Partnerships Committee deliberations strengthen transparency, compliance, accountability, and integrity in partner selection.	The External Auditor reviewed a sample of calls for expression of interest in the United Nations Partner Portal and found that the evaluation criteria published matched the criteria used. Instead of selecting all the criteria, the Country Office may wish to focus on the most relevant ones. The recommendation is considered to be implemented.	X			
68	2024 Uganda Country Office para 63	We recommend that the Uganda Country Office assess the capacity of cooperating partners before contracting them.	The Country Office conducts joint capacity assessments involving cooperating partnerships management, technical units, and administration, finance, or human resources representatives before any field-level agreement. Corporate capacity assessment tools are applied to all cooperating partners, with results documented and filed. These measures strengthen due diligence, consistency, traceability, compliance, and audit readiness in partner management.	The Country Office conducted capacity assessments for cooperating partners. The External Auditor urges the Country Office to always include time frames and follow-up actions. The recommendation is considered to be implemented.	X			

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69	2024 Uganda Country Office para 71	We recommend that the Uganda Country Office review the efficiency of its invoice clearance process and ensure controls that result in corrective actions in case of errors or implausibility of partner invoices.	The Country Office streamlined the invoice clearance process through a revised workflow, clear timelines, mandatory completeness checks, and return of incomplete submissions. Regular monitoring, escalation, and field-level agreement reviews support timely payments. Training for cooperating partners, updated documentation requirements, and six-year record retention strengthen efficiency, compliance, and accountability.	The Country Office has issued an invoice processing guide, has established a cooperating partner invoice tracking tool and an invoice process flow chart and timeline. The recommendation is considered to be implemented.	X			
70	2024 Uganda Country Office para 78	We recommend that the Country Office regularly perform spot checks of cooperating partners based on annual prioritization plans and limit third-party monitoring to cases of access or security constraints.	The Country Office implemented corporate risk-informed spot checks in 2025, achieving 100 percent completion of planned reviews across nine cooperating partners. The cooperating partners management team coordinates planning and execution. Risk-based monitoring was strengthened through updated tools, staff training, site reviews, tracking mechanisms, and monitoring coverage analysis, supporting compliance and oversight.	The Country Office has planned 2026 spot checks according to the corporate guidance and has shown that it conducted all planned spot checks in 2025. The recommendation is considered to be implemented.	X			

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71	2024 Uganda Country Office para 84	We recommend that the Uganda Country Office consistently document that it carried out the monitoring activities planned as per the monitoring review and evaluation plan.	WFP remains committed to implementing risk-based monitoring practices. Between 2022 and 2024, the Eastern and Southern Africa Regional Office launched templates to enhance risk-based monitoring. In late 2024, the Country Office reviewed distribution sites, tested templates and provided feedback to the Regional Office, and trained the relevant staff.	The Country Office uses the new templates which WFP launched to enhance the documentation of monitoring activities. The recommendation is considered to be implemented.	X			
72	2024 Uganda Country Office para 90	We recommend that the Uganda Country Office enhance its tracking of issues identified during monitoring exercises by including a mitigation action and a due date in each case for a proper follow-up.	The Country Office rolled out the Sugar CRM system to track findings of monitoring exercises. The office mapped focal points, updated protocols, trained staff, and launched a joint escalation system, enhancing tracking, coordination, accountability, and timely follow-up of issues.	The Country Office has introduced Sugar CRM to monitor issues identified in the field. The Global Guidance on Issue Escalation defines standard timelines for mitigation actions. The recommendation is considered to be implemented.	X			
73	2024 Uganda Country Office para 97	We recommend that the Uganda Country Office review its disaster recovery plans, adapt them to the country specific situation, ensure that the planning covers the field and area offices and test its plans regularly.	The Country Office completed a disaster recovery plan gap analysis, conducted system and backup restoration tests across all offices, updated and reviewed disaster recovery plans, and obtained validation. Recommendations identified through the assessment were addressed, with testing results documented, strengthening operational resilience and business continuity.	The Country Office reviewed its disaster recovery plan and adapted it to the country's specific situation. The recommendation is considered to be implemented.	X			

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74	2024 Türkiye Country Office para 6	We recommend that the Türkiye Country Office review and complement its standard operating procedures, particularly in terms of relevance, areas covered, required updates, review dates, approvals, and tracking.	The Country Office initiated a structured plan to ensure that standard operating procedures are updated for relevance, coverage, review dates, approvals, and tracking. Standard operating procedures have been reviewed, and the respective list is now in place.	Newly released standard operating procedures follow a clear structure and include the required information. A list of standard operating procedures is available. The recommendation is considered to be implemented.	X			
75	2024 Türkiye Country Office para 7	We recommend that the Türkiye Country Office improve its knowledge management particularly by making guidance, procedures, and other important documents available to all staff members in one defined uniform accessible repository and keep the documents up to date.	The Country Office's document registry and tracking system is now fully operational. The system was implemented by the Information Technology Unit and introduced to all relevant departments. A standard operating procedure has been developed to cover all procedural steps.	The Country Office released a standard operating procedure that defines the knowledge management processes. A generally accessible repository is now operational. The recommendation is considered to be implemented.	X			
76	2024 Türkiye Country Office para 15	We recommend that the Türkiye Country Office conduct a formalized fraud risk assessment at least annually.	The Fraud Risk Assessment was completed in 2025.	The Country Office conducted a formalized fraud risk assessment in October 2025 and has planned the 2026 fraud risk assessment for Q4 of 2026. The recommendation is considered to be implemented.	X			
77	2024 Türkiye Country Office para 21	We recommend that the Türkiye Country Office assess the dismantling costs for leasehold improvements in the United Nations House in Gaziantep and recognize a provision.	The Country Office assessed the dismantling costs for all leasehold improvements across its office locations and reported the amounts to the Regional Office through the accrual report.	The accrual report comprises three provisions for dismantling costs. The recommendation is considered to be implemented.	X			

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78	2024 Türkiye Country Office para 27	We recommend that the Türkiye Country Office follow the procurement procedures as per procurement manual and stop immediately the current payment and reimbursement for procuring Adobe software licenses.	The Country Office has immediately stopped the payment method and followed procurement procedures.	The Country Office no longer purchases Adobe licenses directly but follows the procurement procedures. The recommendation is considered to be implemented.	X			
79	2024 Türkiye Country Office para 35	We recommend that the Türkiye Country Office update the data in GEMS immediately to reflect the actual functional locations and conditions and the acquisition costs of assets/equipment under its custody.	The final GEMS lists for the three functional locations were updated to accurately reflect asset locations, conditions, and acquisition costs. The dashboard now displays all assets within the country. Following disposal of assets from the remaining former office locations, the dashboard will reflect only functional locations.	The Country Office updated its GEMS data. The recent GEMS report lists assets with functional locations under the Country Office's custody. The recommendation is considered to be implemented.	X			
80	2024 Türkiye Country Office para 36	We recommend that the Türkiye Country Office liaise with the Syria Country Office, the Regional Bureau Cairo, and Headquarters to clarify who will conduct the physical verification for equipment that appears in the Türkiye Country Office GEMS-register but is under the custody of the Syria Country Office.	This issue was discussed and a new functional location was created in GEMS for the relevant country offices.	The Country Office agreed to process all assets of the closed Syria Field Office until they have been disposed of. This is expected to happen by 30 September 2026. The recommendation is considered to be implemented.	X			

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
81	2024 Türkiye Country Office para 44	We recommend that the Türkiye Country Office, in cases partners show serious capacity gaps, establish and document mitigation measures and capacity improvement plans.	The Country Office developed a capacity development plan template incorporating capacity assessment results, onboarding findings, and planned support actions. Partners identify additional development needs, which are included in structured training. Training plans have been finalized, while hands-on collaboration and tailored capacity-building activities continue to strengthen processes.	The Country Office has established a template for cooperating partners' capacity strengthening plans and has prepared capacity assessments and capacity development plans for its partners. The recommendation is considered to be implemented.	X			
82	2024 Türkiye Country Office para 45	We recommend that the Türkiye Country Office use spot checks to update its information about partners' capacities, risk assessment and the status of implementation of mitigation measures and improvement plans.	The Country Office developed a comprehensive spot check standard operating procedure requiring completion of capacity and spot-check frequency risk assessments for all partners. Risk assessments are updated following each spot check, and follow-up actions are tracked.	The Country Office introduced a new template for the spot check report where the Country Office shall give an update on observed changes in the partners' capacity. The recommendation is considered to be implemented.	X			
83	2024 Türkiye Country Office para 53	We recommend that the Türkiye Country Office ensure that both parties sign cooperating partner agreements and amendments in a timely manner indicating the signature dates.	The Country Office has ensured that all field-level agreements and amendments were signed in a timely manner prior to the start of implementation. Each field-level agreement and amendment includes clearly indicated signature dates, demonstrating compliance with required timelines.	The Country Office has provided evidence of field-level agreements that were signed and dated. The recommendation is considered to be implemented.	X			

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84	2024 Türkiye Country Office para 54	We recommend that the Türkiye Country Office attach cooperating partners' expenditure reports to the invoices in WINGS.	The Country Office implemented the recommendations and cooperating partners expenditure reports have been attached to invoices in WINGS.	The Country Office has provided evidence that it is now attaching invoices to expenditure reports in WINGS. The recommendation is considered to be implemented.	X			
85	2024 Türkiye Country Office para 61	We recommend that the Türkiye Country Office introduce a clear structure for the electronic personnel files with sufficient and meaningful categories and sub-categories as well as a naming convention for files and folders and ensure that all relevant documents are filed.	The Country Office has initiated the development of standardized categories, subcategories, and a consistent naming convention for files and folders. A review of existing personnel records is under way to ensure all relevant documents are properly filed.	The Country Office has provided evidence for a clear structure for the electronic personnel files with meaningful categories, sub-categories and folders as well as file names. The recommendation is considered to be implemented.	X			
86	2024 Türkiye Country Office para 67	We recommend that the Türkiye Country Office use DOTS for supplier performance evaluations.	The Country Office now uses DOTS for supplier performance evaluations.	The Country Office used DOTS to evaluate supplier performance. The recommendation is considered to be implemented.	X			
87	2024 Türkiye Country Office para 72	We recommend that the Türkiye Country Office draft a comprehensive disaster recovery plan by using Headquarters' templates in a timely manner and plan, set-up and conduct systematic disaster recovery stress tests.	The Country Office finalized the disaster recovery plan and conducted a disaster recovery stress test.	The Country Office finalized the disaster recovery plan in June 2025 and conducted a stress test in December 2025. The recommendation is considered to be implemented.	X			

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88	2024 Benin Country Office para 20	We recommend that the Benin Country Office revise its Country Strategic Plan and obtain the required approvals in future as quick as possible after it becomes aware of changes to ensure that the Executive Board is informed about budget revisions and fundamental changes.	The Country Office duly revised its Country Strategic Plan and the Executive Board approved it on 6 October 2025.	The Country Office revised its Country Strategic Plan and the Executive Board approved it in October 2025. The recommendation is considered to be implemented.	X			
89	2024 Benin Country Office para 26	We recommend that the Benin Country Office improve its knowledge management particularly by making standard operating procedures, guidance documents and other important or helpful documents available to staff members in an accessible, broadly communicated, complete central repository.	The Country Office has completed a review of all existing standard operating procedures.	The Country Office improved its knowledge management and shared standard operating procedures, guidance documents and other important or helpful documents available to its employees. The recommendation is considered to be implemented.	X			
90	2024 Benin Country Office para 31	We recommend that the Benin Country Office ensure that its accrual reporting to the Regional Bureau is accurate and complete.	The Country Office strengthens accrual accuracy by sharing open purchase orders with units to identify goods and services received but not yet recorded through goods receipt notes or service entry sheets. Monthly reviews of newly processed goods receipt notes confirm the correct accounting period, improving completeness, timeliness, and accuracy of accrual reporting.	The Country Office enhanced its measures to identify transactions relevant to accrual accounting. As a result, the External Auditor noted that the number of reported accruals increased. The recommendation is considered to be implemented.	X			

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91	2024 Benin Country Office para 36	We recommend that the Benin Country Office enhance the awareness of staff to safeguard the equipment, keep the GEMS register up to date and apply proper write-off procedures.	Among the 718 missing items, there were 648 items reconciled manually. From the 648 reconciled manually there were 387 phones that were made available to non-governmental organizations and removed from the GEMS database.	The Country Office has reconciled the missing items, updated the GEMS register and raised staff awareness on equipment management. The External Auditor considers the recommendation to be implemented.	X			
92	2024 Benin Country Office para 47	We recommend that the Benin Country Office select cooperating partners through the United Nations Partner Portal and document exceptional circumstances, when the use of the Portal is not possible.	The standard operating procedure for cooperating partner and field-level agreement management was revised to require systematic use of the United Nations Partner Portal for partner selection. Selection outside the portal is permitted only when portal inaccessibility is supported by verifiable evidence.	The Country Office established a new standard operating procedure for cooperating partner management that clearly states that partners should be selected via the United Nations Partner Portal. The recommendation is considered to be implemented.	X			
93	2024 Benin Country Office para 48	We recommend that the Benin Country Office assess the feasibility of longer-term or extended field-level agreements to ensure predictable partnerships and reduce paperwork burdens.	The standard operating procedure for cooperating partner and field-level agreement management was revised to require systematic use of United Nations Partner Portal for partner selection, with non-portal selections permitted only when supported by evidence of portal inaccessibility. The Country Office reviewed and signed four field-level agreements and incorporated provisions promoting multi-year agreements.	The Country Office's standard operating procedure for cooperating partner management points out that the Country Office should consider multi-year agreements with cooperating partners, where possible. The recommendation is considered to be implemented.	X			

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94	2024 Benin Country Office para 54	We recommend that the Benin Country Office identify potential stand-by partners for rapid response in the north, ensure that they register in the United Nations Partner Portal and carry out the due diligence process in the United Nations Partner Portal.	The Country Office conducted United Nations Partner Portal screenings, online capacity assessments, and due diligence reviews of non-governmental organizations identifying themselves as capable of emergency preparedness and response activities in northern Benin. In early 2025, the Country Office completed a partner selection process through the United Nations Partner Portal.	The Country Office has identified further cooperating partners capable of supporting emergency operations in northern Benin. The recommendation is considered to be implemented.	X			
95	2024 Benin Country Office para 61	We recommend that the Benin Country Office improve the incoming goods' inspections to avoid future losses of commodities.	The warehouse management standard operating procedure has been updated and includes specific sections on inspections and management of incoming goods.	The Country Office defined additional procedures to ensure improved goods' inspections to avoid future losses of commodities. The recommendation is considered to be implemented.	X			
96	2024 Benin Country Office para 62	We recommend that the Benin Country Office separate damaged commodities to avoid contaminations of undamaged commodities.	The Country Office updated the warehouse management standard operating procedure to include procedures for managing damaged goods and shared it with storekeepers. Damaged commodities identified in 2024 were destroyed. No further damaged commodity cases have been reported.	The Country Office issued additional guidance to ensure that damaged commodities are separated to avoid contamination. The recommendation is considered to be implemented.	X			
97	2024 Benin Country Office para 69	We recommend that the Benin Country Office review and complete the physical personnel files to ensure a consistent structure before digitizing these files.	All Country Office personnel files have been digitalized.	The Country Office has digitized its personnel files. The recommendation is considered to be implemented.	X			

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98	2024 Benin Country Office para 75	We recommend that the Benin Country Office perform stress tests, evaluate their outcome, and improve the disaster recovery plan accordingly.	The business continuity plan test was conducted on 30 April 2025. The necessary adjustments and improvements have been made to the plan in order to optimize its effectiveness. The updated business continuity plan was signed in May 2025.	The Country Office performed required stress tests and improved its disaster recovery plan. The recommendation is considered to be implemented.	X			
99	2024 Benin Country Office para 80	We recommend that the Benin Country Office repair the main server room's lock system or replace it with a mechanical lock immediately, disentangle all the cables and remove all easily inflammable items and materials out of the server rooms.	Server room's lock system has been repaired, with access restricted to technology unit staff via badge and fingerprint authentication. The server room has been reorganized, all cables have been properly arranged, and flammable materials have been removed.	The Country Office has repaired the main server room's lock system and reorganized the server room. The recommendation is considered to be implemented.	X			
100	2024 Lesotho Country Office para 18	We recommend that the Lesotho Country Office improve its knowledge management, particularly by making standard operating procedures, guidance documents and other important or helpful documents available to staff members in an accessible repository.	The Country Office strengthened knowledge management by revamping SharePoint into a centralized repository for standard operating procedures, guidance, and operational documents, improving accessibility and organization. Knowledge management focal points were trained to maintain the platform, and a cost-shared knowledge management officer was recruited to support sustainability, institutionalization, and continuous knowledge-sharing across operations.	The Country Office has improved its knowledge management. On the Country Office's SharePoint, employees have access to a repository with standard operating procedures, guidelines, and further information. The recommendation is considered to be implemented.	X			

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
101	2024 Lesotho Country Office para 23	We recommend that the Lesotho Country Office use a central platform such as SharePoint to manage, share and store electronic files.	The Country Office has developed a central repository in the form of SharePoint where all documentation per functional area is managed, shared, and stored. The SharePoint interface is made to be interactive and built with clarity to easily find electronic document. Further refresher training has been offered for individual functional units.	The Country Office has introduced a SharePoint interface as a central platform to manage, share and store the Country Office's electronic files. The recommendation is considered to be implemented.	X			
102	2024 Lesotho Country Office para 31	We recommend that the Lesotho Country Office review and streamline its business continuity plan and disaster recovery plan and follow the templates and guidance provided by headquarters.	The Country Office updated and finalized its Business Continuity Plan and Disaster Recovery Plan.	The Country Office has finalized its disaster recovery plan. The recommendation is considered to be implemented.	X			
103	2024 Lesotho Country Office para 37	We recommend that the Lesotho Country Office ensure the timely recognition of expenses and revenues and postings to the correct accounting period and the correct expense accounts in compliance with IPSAS.	A refresher training on IPSAS was conducted in July 2025 to reinforce expense recognition, accounting cut-off procedures, and correct account coding. The Country Office also conducts continuous monitoring and weekly meetings with spending units to review pending invoices, commitments, and timely goods received notes and service entry sheets postings, strengthening IPSAS compliance and financial reporting accuracy.	The Country Office has taken measures to ensure timely recognition of expenses and revenues and to comply with IPSAS. The recommendation is considered to be implemented.	X			

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104	2024 Lesotho Country Office para 43	We recommend that the Lesotho Country Office reconcile the information in WINGS with the commodities in stock, ensure timely records in WINGS, and correct inaccurate information.	The Country Office reconciled WINGS records with physical stock counts and corrected identified discrepancies, including misclassifications and naming inconsistencies. Stock information on existence, material groups, and storage locations was reviewed and updated. Quarterly commodity reconciliations support accurate inventory management, timely discrepancy resolution, and alignment between stock records and programme implementation.	The Country Office reconciled WINGS records with physical stock and conducted required physical counts on a quarterly basis. The recommendation is considered to be implemented.	X			
105	2024 Lesotho Country Office para 49	We recommend that the Lesotho Country Office analyse the reasons for post factum purchases and ensure that the purchases are recorded in good time.	The Country Office implemented standard operating procedures, compliance trainings, quarterly refresher sessions, and an approved procurement plan to strengthen procurement controls and reduce post-factum purchases. Leadership reinforced compliance expectations. These measures reduced post-factum transactions demonstrating significantly improved procurement planning and oversight.	The External Auditor takes note of the measures implemented to reduce the number of post factum cases, which have led to a 43 percent decrease in the number of cases. The recommendation is considered to be implemented.	X			

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106	2024 Lesotho Country Office para 54	We recommend that the Lesotho Country Office liaise with the Fleet Centre at headquarters to clear the discrepancies in FleetWave and the non-current asset register.	The Country Office completed a reconciliation between FleetWave and the non-current asset register, with support from the Fleet Centre at Global Headquarters, the Regional Office and Fleet Management System. The identified discrepancies have now been cleared, and the two systems are fully aligned.	The Country Office's WINGS asset register is now aligned with the Fleet Management Dashboard. The recommendation is considered to be implemented.	X			
107	2024 Lesotho Country Office para 61	We recommend that the Lesotho Country Office comply with headquarters guidance and assist its cooperating partner in registering on the United Nations Partner Portal and in meeting the requirements to pass the verification.	The Country Office has mobilized the partners to register in United Nations Partner Portal and assisted partners in meeting verification requirements.	The Country Office has supported partners in registering on the United Nations Partner Portal and thereby extended the partner pool. The recommendation is considered to be implemented.	X			
108	2024 Lesotho Country Office para 62	We recommend that the Lesotho Country Office comply with headquarters guidance by assessing the capacity of cooperating partners before contracting them, develop capacity building plans, if needed, and evaluate their performance.	The Country Office acknowledges the error and has not engaged any cooperating partners since. With no plans to use cooperating partners in 2026, activities will continue through financial service providers and retailers.	The Country Office has not contracted and is not planning to contract any cooperating partners. The recommendation is considered to be overtaken by events.				X

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109	2024 Lesotho Country Office para 67	We recommend that the Lesotho Country Office include clear requirements for invoices, financial and other narrative reports in its field-level agreements, ensure that cooperating partners submit the documents and document its invoice verification and reconciliation.	The Country Office has not engaged any cooperating partners since the audit and does not plan to do so in 2026 or the foreseeable future. Programme activities will continue through financial service providers and retailers. Should future cooperating partner engagement be required, appropriate procedures will be followed.	The Country Office has not contracted and is not planning to contract any cooperating partners. The recommendation is considered to be overtaken by events.				X
110	2024 Lesotho Country Office para 74	We recommend that the Lesotho Country Office comply with headquarters' guidance and establish a process with mandatory steps to improve the documentation of the rationale for determining transfer values for all cash-based transfer interventions and document its considerations for all transfer values applied.	Following establishment of the National Cash and Voucher Assistance Working Group with WFP support, the Disaster Management Authority and partners have validated guidelines for National Cash and Voucher Working Group. The working group is mandated to determine the transfer value and share a formal document with all development partners in this regard moving forward.	The Country Office is waiting for the final guidelines for the implementation of the Cash and Voucher Standard Operating Procedures. The recommendation is considered to be under implementation.		X		
111	2024 Lesotho Country Office para 79	We recommend that the Lesotho Country Office immediately strengthen its processes for financial service provider selection and contracting, finalize the ongoing request for proposal and contract new financial service providers.	The Country Office strengthened financial services provider selection by replacing waiver-based arrangements with a competitive procurement process. Following technical, financial, and legal reviews, the contract with the new financial service provider was fully executed.	The Country Office strengthened the process for financial service provider selection and completed the procurement process. The recommendation is considered to be implemented.	X			

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112	2024 Lesotho Country Office para 87	We recommend that the Lesotho Country Office only pay fees to financial services providers according to the service agreement and ensure that service agreements only contain inevitable fees.	The Country Office has finalized a contract with the new financial services provider following the expiry of the previous contract. The new contract specifies all inevitable costs. Based on the contract structure, no service fees will be paid to the financial service provider.	The Country Office's contract with the new financial services provider lists the fees for the transactions foreseen. WFP Legal confirmed that it did not expect any fees beyond those specified in the contract. The recommendation is considered to be implemented.	X			
113	2024 Lesotho Country Office para 91	We recommend that the Lesotho Country Office review and clean the data in the electronic personnel files to increase transparency and ensure that the files are complete and that relevant documents are signed by all parties to the contract.	The Country Office has completed the process of cleaning the data in the electronic filing system, including ensuring that all documents were signed by the relevant parties, completeness of the personnel files and digitization. An intern was engaged to scan the hard files into e-files and to follow up with staff for missing documents and signatures.	The Country Office provided evidence that it reviewed and cleaned the data in the electronic personnel files. The Country Office also verified that the relevant documents were signed properly. The recommendation is considered to be implemented.	X			
114	2024 Lesotho Country Office para 97	We recommend that the Lesotho Country Office review and adapt the staffing structure in view of the end of the transition period of the staffing framework and of the funding situation, and focus on service contract holders with contracts of four years or more.	The Country Office completed a Staffing Review Exercise in 2025 and developed a road map to implement the revised staffing structure by December 2026. Funding constraints and operational flexibility needs continue to influence implementation. A human resources analysis of long-serving service contract positions informed management decisions.	The Country Office has not yet fully adopted the Staffing Framework, whose transition period has been extended until 31 December 2026. The recommendation remains under implementation.		X		

No	Report Reference	Recommendation	Management Response	External Auditor's Assessment	Status after verification			
					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
115	2024 Regional Bureau Bangkok para 28	We recommend that the Regional Bureau for Asia and the Pacific support high-risk countries in the region in aligning their action plans with the corporate global assurance project criteria in the benchmark tracker.	With the end of the Global Assurance Project and mainstreaming of assurance standards within WFP operations, Global Headquarters functions continue to roll out and update normative guidance aiming to ensure that assurance standards are incorporated in country offices' operations.	The Bangladesh Country Office confirmed that the Regional Office supported in the follow-up of its action plan. WFP has incorporated the Global Assurance Project into its regular processes and procedures. The recommendation is considered to be implemented.	X			
116	2024 Regional Bureau Bangkok para 35	We recommend that the Regional Bureau for Asia and the Pacific further extend its regional strategy as part of the Annual Performance Plan, complement it with indicators that set a clear framework for strategic activities with measurable achievements in a period of validity.	Under the new Management Accountability Framework and two-layer structure, strategy setting is the responsibility of Global Headquarters functions and country offices.	Global Headquarters has not yet developed regional strategies. The External Auditor urges WFP to develop regional strategies. The recommendation remains under implementation.		X		
117	2024 Regional Bureau Bangkok para 42	We recommend that the Regional Bureau for Asia and the Pacific review its regional risk register and align it with its Annual Performance Plan.	Although the Regional Office updated the risk register in early 2025 to align with the Annual Performance Plan, both became obsolete following implementation of the new structure on 1 May 2025. Under the new two-layer model, 2026 risk registers are voluntary for regional offices.	The Regional Office updated its risk register in early 2025. As the Regional Office is now part of Global Headquarters, it no longer has to maintain a separate Annual Performance Plan for alignment with the regional risk register. The recommendation is considered to be overtaken by events.				X

No	Report Reference	Recommendation	Management Response	External Auditor's Assessment	Status after verification			
					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
118	2024 Regional Bureau Bangkok para 50	We recommend that the Regional Bureau for Asia and the Pacific document its risk-based and prioritized planning of oversight missions in its schedule of oversight missions.	The Regional Office documented its risk-based prioritization planning for 2025 via notes for the record.	The Regional Bureau documented its risk-based and prioritized planning of oversight missions for 2025. Since 1 May 2025, global function directors have been responsible for oversight missions. The External Auditor issued related recommendations to WFP in its annual report and thus considers this recommendation to be overtaken by events.				X
119	2024 Regional Bureau Bangkok para 51	We recommend that the Regional Bureau for Asia and the Pacific reflect "Programme" oversight missions further in detail in its dashboard and consolidated oversight plan to allow for a better oversight and planning of cross-functional missions.	The Regional Office documented its risk-based prioritization planning for 2025 via notes for the record. "Programme" was broken down into two different units. Management oversight recommendations will be tracked in the new R2 module.	The Regional Bureau broke down "Programme" into different areas. Under the two-layer structure global function directors broke down oversight missions into different "Programme" areas. The recommendation is considered to be implemented.	X			
120	2024 Regional Bureau Bangkok para 60	We recommend that the Regional Bureau for Asia and the Pacific implement a scaled approach to oversight that makes a distinction between recommendations that require formal and timely follow-up and lower-risk observations/advice that require less formal follow up procedures and conduct a follow-up.	A global standard operating procedure for management oversight has been issued. The procedure clarifies that only high-risk management oversight recommendations will be tracked by Global Headquarters functions. Medium and low-risk recommendations will stay at the country office level for tracking and action.	Global Headquarters issued a standard operating procedure which includes guidance for the follow-up process. The recommendation is considered to be implemented.	X			

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
121	2024 Regional Bureau Bangkok para 67	We recommend that the Regional Bureau for Asia and the Pacific improve its knowledge management particularly by making standard operating procedures, guidance documents and other important or helpful documents available to staff members in an accessible, broadly communicated manner.	Given the implementation of a two-layer structure; Global Headquarters functions normative guidance is neither managed nor issued by the Regional Director's Office.	Due to the two-layer structure, regional offices are no longer responsible for issuing guidance documents and making them available to regional staff members. The recommendation is considered to be overtaken by events.				X
122	2024 Regional Bureau Bangkok para 74	We recommend that the Regional Bureau for Asia and the Pacific correct the user status of equipment in GEMS, keep it up to date, and ensure that purchased items are added to GEMS in a timely manner.	The status of the equipment in GEMS is updated and there have been no purchases due to the funding constraints.	The Regional Office has updated the status of equipment in the GEMS register. The recommendation is considered to be implemented.	X			
123	2024 Regional Bureau Bangkok para 80	We recommend that the Regional Bureau for Asia and the Pacific reinforces overarching responsibility for the asset management process among management services, TEC, and supply chain, which are all accountable to the Regional Director, to ensure adequate oversight and consistent asset management.	The Management Services Unit in Bangkok is part of Global Headquarters and is not accountable to the Regional Director but to Directors in Rome Global Headquarters.	Due to the two-layer structure, regional offices are no longer responsible for their asset management but accountability for assets lies with the functional directors of TEC, Management Services, and Supply Chain. The recommendation is considered to be overtaken by events.				X

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
124	2024 Regional Bureau Bangkok para 88	We recommend that the Regional Bureau for Asia and the Pacific review and adjust the useful lives of the leasehold improvement so that they are reasonable and consistent.	Asset master records have been updated to five years useful life.	The Regional Office has updated the useful lives of the leasehold improvements to five years. The recommendation is considered to be implemented.	X			
125	2024 Regional Bureau Bangkok para 89	We recommend that the Regional Bureau for Asia and the Pacific - with the support of headquarters' Engineering Branch and financial unit - estimate the costs for restoring the office space to its original condition and recognize a corresponding provision.	This has been done as part of the IPSAS 43 implementation. For Thailand, the final decommissioning rate is 155.55 USD/sqm, as per the IPSAS guidance.	While the Regional Office has estimated the costs for restoring the office space, it has not recognized a corresponding provision. The recommendation is considered to be under implementation.		X		
126	2024 Regional Bureau Bangkok para 96	We recommend that the Regional Bureau for Asia and the Pacific justify the abolishment of posts and positions to ensure an evidence-based, objective and transparent process.	As the Regional Bureau no longer existed as of 1 May 2025, all staff were either mapped to Global Headquarters functions or the new Regional Director Office. Global Headquarters functions are now responsible for staff management and for defining standard operating procedures for their teams, including those based in regional offices.	Since WFP combined the regional bureaux with headquarters on 1 May 2025, regional bureaux no longer exist as separate offices. The recommendation is considered to be overtaken by events.				X

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
127	2024 Regional Bureau Bangkok para 99	We recommend that the Regional Bureau for Asia and the Pacific review and assess its organizational structure to ensure that it is fit for its purpose.	After issuance of the Management Accountability Framework in February 2025, regional offices were given a proposed high-level structure and budget, based on that the Regional Director Office was created, and relevant staff were transferred to that office.	Since WFP combined the regional bureaux with headquarters on 1 May 2025, regional bureaux no longer exist as separate offices. The recommendation is considered to be overtaken by events.				X
128	2024 Regional Bureau Bangkok para 108	We recommend that the Regional Bureau for Asia and the Pacific review the minimum requirements for goods and services suppliers, document its review and update it, if necessary.	The memo was drafted before the new two-layer structure was implemented and is no longer applicable. Procurement staff in the Regional Office are part of the Global Headquarters structure.	The Regional Bureau started to draft a standard operating procedure. Since 1 May 2025, the Director for Supply Chain has been responsible for such matters and has issued a new procurement manual with detailed requirements. The recommendation is considered to be implemented.	X			
129	2024 Regional Bureau Bangkok para 109	We recommend that the Regional Bureau for Asia and the Pacific ensure that the Local Purchase and Contract Committee review the supplier rosters at least on a yearly basis and that the Regional Director approve the roster.	The memo was drafted before the new two-layer structure was implemented and is no longer applicable. Procurement staff in the Regional Office are part of the Global Headquarters structure.	The Regional Bureau started to draft a standard operating procedure. With the implementation of the two-layer structure, the Local Purchase and Contract Committee was dissolved. The recommendation is considered to be overtaken by events.				X

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					Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
130	2024 Regional Bureau Bangkok para 114	We recommend that the Regional Bureau for Asia and the Pacific record the delegated financial authorities to staff members in the delegation of financial authority dashboard properly and timely and align them with the appropriate WINGS roles.	The Regional Office now conducts a quarterly review of the delegated financial authorities covering both the Regional Office and all country offices.	Global Headquarters has reviewed the sub-delegations recorded in the dashboard and confirmed that they remained valid. The recommendation is considered to be implemented.	X			
131	2024 Regional Bureau Bangkok para 121	We recommend that the Regional Bureau for Asia and the Pacific update roles and responsibilities, implement a version control, conduct a formal review, approve and release the business continuity plan, and establish a regular testing schedule to ensure its effectiveness and readiness.	The revision or update of a business continuity plan is currently on hold while Global Headquarters examines whether regional offices should have a business continuity plan.	According to the Executive Director's Circular OED 2026/001, the Corporate Business Continuity Plan should also cover regional offices. Since the Corporate Business Continuity Plan does not reflect location depended activities of the regional offices yet, the recommendation remains under implementation.		X		
132	2024 Regional Bureau Bangkok para 126	We recommend that the Regional Bureau for Asia and the Pacific update the disaster recovery plan, include a regular testing schedule and cybersecurity measures and approve it to ensure its full integration and readiness.	The recovery cloud is now hosted at the global level.	Outposted technology employees at the Regional Office maintain a disaster recovery plan to be activated in the event of a major disruption. The recommendation is considered to be implemented.	X			
Total				132	109	12	0	11
Percentage				100	83	9	0	8