



联合国  
粮食及  
农业组织

Food and Agriculture  
Organization of the  
United Nations

Organisation des Nations  
Unies pour l'alimentation  
et l'agriculture

Продовольственная и  
сельскохозяйственная организация  
Объединенных Наций

Organización de las  
Naciones Unidas para la  
Alimentación y la Agricultura

منظمة  
الغذية والزراعة  
للأمم المتحدة

**E**

# FINANCE COMMITTEE

**Hundred and Fifty-third Session**

**Rome, 12 - 14 May 2014**

**Audited Annual Accounts, 2013**

Queries on the substantive content of this document may be addressed to:

**Mr R. Van der Zee**  
**Acting Director, Finance and Treasury Division**  
**World Food Programme**  
**Tel: +3906 6513 2544**

*This document can be accessed using the Quick Response Code on this page;  
a FAO initiative to minimize its environmental impact and promote greener communications.  
Other documents can be consulted at [www.fao.org](http://www.fao.org)*



mk247e

### EXECUTIVE SUMMARY

- The WFP Secretariat is pleased to submit the Audited 2013 Financial Statements together with the Audit Opinion and the Report by the External Auditor. The financial statements have been prepared using International Public Sector Accounting Standards (IPSAS). The External Auditor has completed the audit in accordance with the International Standards of Auditing, and has provided an unqualified audit opinion.
- This document is submitted to the Board in accordance with General Regulation XIV.6 (b) and Financial Regulations 13.1 and 14.8, which provide for the submission to the Board of the audited financial statements of WFP and an associated report of the External Auditor. The statements and the report are presented in one document.
- In addition, for the third consecutive year, the Statement on Internal Control (SIC) has been issued with the annual financial statements. The SIC provides specific assurance on the effectiveness of internal control in WFP.
- Since 2008, the WFP Secretariat has presented its responses to the External Auditor's recommendations included in the annual accounts documents at the same session at which the External Auditor's report is presented. These responses are contained in the "Report on the Implementation of the External Auditor Recommendations" (FC153/10).

### GUIDANCE SOUGHT FROM THE FINANCE COMMITTEE

- The Finance Committee is requested to endorse WFP's "Audited Annual Accounts, 2013" for approval by the Executive Board.

#### Draft Advice

- **In accordance with Article XIV of the General Regulations of WFP, the FAO Finance Committee advises the WFP Executive Board to approve the "Audited Annual Accounts, 2013".**