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FINANCE COMMITTEE

Hundred and Seventy-first Session

Rome, 29 - 31 May 2018

Report on the Implementation of the External Auditor Recommendations

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

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EXECUTIVE SUMMARY

- This report highlights the progress that WFP has made in implementing recommendations made by the External Auditor in reports to the Executive Board.
- The recommendations included in this report represent those outstanding at the last reporting date, the Annual Session of the Board in 2017, and the recommendations made by the External Auditor since that date. In line with previous years, the report includes recommendations from the 2017 financial audit but excludes recommendations from the two most recent performance audits, the results of which are reported separately to the Executive Board at their Annual Session.
- The External Auditor has provided comments on all recommendations that WFP has implemented.

GUIDANCE SOUGHT FROM THE FINANCE COMMITTEE

- The Finance Committee is requested to note the progress WFP has made to implement the External Auditor's recommendations and to endorse the document for the notification of the Executive Board, providing any guidance it may deem fit.

Draft Advice

- **In accordance with Article XIV of the General Regulations of WFP, the FAO Finance Committee advises the WFP Executive Board to take note of the “Report on the Implementation of the External Auditor Recommendations”.**



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Executive Board documents are available on WFP's website (<https://executiveboard.wfp.org>).

Report on the implementation of the External Auditor's recommendations

Draft decision*

The Board takes note of the "Report on the implementation of the External Auditor's recommendations" (WFP/EB.A/2018/6-I/1).

- i) This report describes WFP's progress in implementing recommendations made by the External Auditor in reports to the Board between 2012 and 2018. It covers recommendations outstanding at the Board's 2017 annual session (WFP/EB.A/2017/6-I/1/Rev.1); those in 2017 reports of the External Auditor on changes in human resources (WFP/EB.A/2017/6-H/1) and on decentralization (WFP/EB.A/2017/6-G/1); and those in the audited annual accounts of WFP for 2017 (WFP/EB.A/2018/6-A/1).
- ii) Table 1 shows WFP's progress in implementing the External Auditor's outstanding recommendations since the 2017 annual session of the Board and table 2 provides an update on each of the outstanding recommendations and the External Auditor's comments on them.

* 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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TABLE 1: IMPLEMENTATION OF THE EXTERNAL AUDITOR'S RECOMMENDATIONS 2012–2018

Subject of report and annual session at which issued	Total number of recommendations	Recommendations outstanding at the 2017 annual session	Recommendations completed in reporting period	Recommendations outstanding
Management of human resources 2012	15	1	1	0
Food procurement in WFP 2014	9	6	6	0
Management of corporate emergencies 2015	7	1	0	1
Warehouse management 2015	10	2	2	0
School feeding programme 2016	15	11	7	4
WFP aviation 2016	6	2	2	0
2016 audited annual accounts 2017	9	9	4	5
Changes in human resources 2017	14	14	2	12
Decentralization 2017	17	17	6	11
SUBTOTAL	102	63	30	33
2017 audited annual accounts 2018	7	0	0	7
TOTAL	109	63	30	40

TABLE 2: UPDATE ON OUTSTANDING RECOMMENDATIONS, WITH EXTERNAL AUDITOR'S COMMENTS				
Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
Management of human resources 2012	Recommendation 6 A time-bound plan for expeditious completion of the corporate workforce plan and its implementation must be prepared.	Recommendation 5 of the External Auditor's report on changes in human resources supersedes this recommendation. WFP management therefore considers it closed.	Closed	Agreed
Food procurement in WFP 2014	Recommendation 2 b) WFP may consider formulating a comprehensive Purchase for Progress (P4P) governance guidance applicable to headquarters, regional bureaux and country offices. This guidance could be designed with the overarching aim of integrating P4P with WFP's overall procurement plan at headquarter, regional bureau and country office levels and addressing the identified risks so as to make P4P initiative effective.	WFP developed and implemented a comprehensive set of guidance notes that cover the recommended areas. P4P/smallholder agricultural market support guidance, finalized in September 2017, provides a clear methodology and tools for managers and programme, supply chain and other officers at headquarters, regional bureaux and country offices. The manual provides guidance on: i) assessing smallholder farmers' needs; and ii) designing appropriate interventions to assist smallholder farmers in gaining access to markets.	Implemented	Agreed

TABLE 2: UPDATE ON OUTSTANDING RECOMMENDATIONS, WITH EXTERNAL AUDITOR'S COMMENTS				
Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
Food procurement in WFP 2014	Recommendation 5 b) Gaps in the WFP Information Network and Global System II (WINGS II) related to vendor performance, contractual delivery date, details of default and food quality, etc., need to be addressed for more effective control over the procurement process. This would make information about vendor performance easily extractable and available as an essential input in the selection of vendors.	WFP has requested additional reporting functionality from the e-tendering service platform provider. In parallel, WFP is developing reports in-house by integrating information from various vendor management databases including the InTend e-tendering system, the United Nations Global Marketplace and WINGS. An external review of the vendor management process and tools is also under way. Funding has been allotted for the development of a comprehensive vendor performance management system. WFP management considers this recommendation implemented because appropriate solutions have been identified and resourced.	Implemented	Agreed

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
Food procurement in WFP 2014	Recommendation 6 WFP needs to implement a robust vendor management system at headquarters, regional bureaux and country offices, which should inter alia ensure: a) adherence to registration guidelines for all new vendors; b) completeness of vendor database for all the commodities and updating of database at regular intervals; c) expansion of vendor base to ensure greater competition and best value for money; d) standardizing the time given to vendors for submission of their offers; and e) strengthening the processes of levy of penalty due to quality or late delivery issues by the vendors.	Recommendation 2 of the External Auditor's performance audit on food-related losses supersedes this recommendation. WFP management therefore considers it closed.	Closed	Agreed
Food procurement in WFP 2014	Recommendation 7 Requested Time of Arrival (RTA) needs to be fixed keeping in mind the lead times and the shipping period. Adherence to RTA so fixed needs to be ensured by appropriate monitoring.	The Supply Chain Division (OSC) has developed a guidance note on RTA that is available to WFP personnel worldwide.	Implemented	Agreed

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
Food procurement in WFP 2014	Recommendation 8 a) WFP needs to put together existing policies and manuals to formulate and document a corporate food quality and safety policy based on a supply chain approach.	WFP has a corporate food quality and safety policy; the policy and complementary guidance are available on WFP's dedicated food quality and safety website.	Implemented	Agreed
Food procurement in WFP 2014	Recommendation 9 b) With WFP moving into new modes of procurement, it is important to ensure that available resources and skills match, so that procurement activities are carried out effectively and efficiently.	To ensure that WFP has staff with the right skills, knowledge and expertise, the Food Procurement and Shipping Unit (OSCS) hired dedicated international commodity specialists in 2017. OSC has secured funding for a further increase in supply chain staffing to enable WFP to enhance on-site support and expand its supplier base for new and existing commodities.	Implemented	Agreed

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
Management of corporate emergencies 2015	Recommendation 7 WFP may expedite the process of addressing the risks identified in the Corporate Risk Register of 2014 in respect of "WFP overextended in multi emergencies" for early completion.	The Emergency Preparedness and Support Response Division (OSE) has prepared updated emergency protocols and shared them with senior management. Their approval is pending, subject to the endorsement of revised inter-agency emergency protocols by the Inter-Agency Standing Committee principals to allow for alignment with inter-agency protocols. In addition, OSE and the Human Resources Division (HRM) have developed a surge capacity concept note that includes a plan for enhancing the emergency coordinators pool. The concept note has been shared with WFP's leadership group for endorsement and funding.	May 2018	The current revision of the activation protocols and the consideration of establishing a surge capacity unit will be major factors in ensuring the sustainability and durability of the system for responding to extreme emergencies.
Warehouse management 2015	Recommendation 3 WFP may revise the Transport Manual, Food Storage Manual and Warehouse Management Handbook, after considering feedback from relevant parties and stakeholders.	The first round of reviews of WFP's normative guidance is complete and funding for its enhancement has been allocated. To this end, OSCS is updating the "Shipping Ocean Transport Activities" section of WFP's transport manual. OSC will continue to update the manual as needed based on policy changes.	Implemented	Agreed

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
Warehouse management 2015	Recommendation 6 WFP may review the measures taken to ensure fire safety and also look at the insurance policy to safeguard against loss of stored items.	OSC has updated the transport manual section on operational risk management. Among the revisions is a requirement that non-food items handled by OSC be covered by WFP insurance. Country offices are also insuring items locally where necessary. A plan for extending insurance for food commodities from the entry points of recipient countries to the point of handover to beneficiaries is included in the Management Plan (2018–2020).	Implemented	Agreed
School feeding programme 2016	Recommendation 1 b) Activity-wise budget and actuals under school feeding may be captured to exercise greater monitoring and controls over the budgetary processes at WFP Headquarters, the Centre of Excellence, Brasilia (CoE) and the regional bureaux/country offices.	The financial architecture of the Integrated Road Map (IRM) allows country offices to track expenditures by activity.	Implemented	Agreed
School feeding programme 2016	Recommendation 1 c) The corporate reporting tool may be refined by WFP Headquarters and corporate guidance provided to country offices to report on costs per child per year of school feeding.	WFP has developed a cost analysis framework that includes guidance on cost-benefit analysis and national cost assessments of school meals. The nutrition aspects of the cost-benefit analysis are being revised.	September 2018	

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
School feeding programme 2016	Recommendation 3 a) WFP may carry out an exercise for determining the outcome and output indicators on school feeding as a safety net, in a time-bound manner, so as to enhance its advocacy role in policy implementation to all stakeholders.	The WFP school meals monitoring framework and guidance, which includes output and outcome indicators aligned with WFP's school feeding policy and corporate results framework, is available to all personnel on the intranet.	Implemented	Agreed
School feeding programme 2016	Recommendation 3 b) Efforts may be made through school feeding interventions (at household level with take-home rations) to improve the performance of indicators of the Food Consumption Score and Coping Strategy Index, in the countries where these are reported as poor, to enhance their contribution to improving food security and reducing the poverty gap.	The WFP school meals monitoring framework and guidance, which includes guidance on the use of the food consumption score, coping strategy index and indicators for school meal outcomes in respect of nutrition and safety nets, is available to all personnel on the intranet.	Implemented	Agreed
School feeding programme 2016	Recommendation 4 Additional data collection and analysis may be carried out in order to more fully illuminate patterns of the WFP school feeding expenditure in relation to government school feeding expenditure, country income status and country budget policies and priorities.	Negotiations on the establishment of a school meals unit by August 2018 are ongoing, pending the allocation of resources by the Strategic Resource Allocation Committee. Once the unit is in place, WFP will have the capacity to collect and analyse data related to school meals expenditures.	August 2018	

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
School feeding programme 2016	Recommendation 5 WFP Headquarters may prioritize the development of an updated strategy document on school feeding in emergency contexts.	WFP recently partnered with Fafo Research Foundation to review its approach to school feeding in emergencies . Along with the results of four ongoing evaluations, the review will inform a new WFP school feeding policy.	Implemented	Agreed
School feeding programme 2016	Recommendation 6 a) WFP may consider collection of information on the complementary indicators on enrolment, attendance and retention on a periodic basis, in coordination with partners, so as to provide an indicative impact of school feeding on access to education. Periodic collection and comparison of data between WFP assisted schools and non-WFP assisted schools would also help to assess the outcomes.	The WFP school meals monitoring framework and guidance, which includes seven outcome indicators and outputs related to education, is available to all personnel on the intranet.	Implemented	Agreed
School feeding programme 2016	Recommendation 7 Appropriate indicators may be developed and the outcomes be consistently tracked and analysed for assessing the sustained impact of school feeding on gender equality.	The WFP school meals monitoring framework and guidance, which includes gender-disaggregated indicators for all outcomes as well as two gender-specific outcome indicators, is available to all personnel on the intranet.	Implemented	Agreed

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
School feeding programme 2016	Recommendation 9 a) WFP/CoE may prepare country-specific actionable plans, based on consistent dialogue with the national governments, to determine and accelerate the percentage of local purchases from smallholder farmers, particularly women, for the school feeding programmes.	The home-grown school feeding resource framework – developed in collaboration with the WFP Centre of Excellence against Hunger in Brazil, the Food and Agriculture Organization of the United Nations (FAO), the International Fund for Agricultural Development, the Global Child Nutrition Forum, the New Partnership for Africa's Development and the Partnership for Child Development – has been finalized and is with FAO for editing, layout and printing.	June 2018	
School feeding programme 2016	Recommendation 9 b) Indicators may be developed and incorporated in the Strategic Results Framework to measure the impact of local production/home-grown school feeding on the achievement of programme objectives.	The WFP school meals monitoring framework and guidance, which includes six outcome indicators related to local production and support for smallholder farmers, is available to all personnel on the intranet.	Implemented	Agreed
School feeding programme 2016	Recommendation 11 A monitoring mechanism may be introduced in consultation with WFP Headquarters and the country offices so that the outcomes on the Action Plans formulated after study visits to the CoE are systematically captured and highlighted in Standard Project Reports (SPRs), wherever linked to WFP projects.	At the recommendation of the WFP Centre of Excellence against Hunger in Brazil, some country offices mentioned progress made with action plans in the 2016 SPRs. The Centre of Excellence will continue to coordinate with country offices and regional bureaux to increase the number of country offices reporting this information in the 2017 SPRs.	June 2018	

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
School feeding programme 2016	Recommendation 12 The CoE may, in coordination with Headquarters and the regional bureaux through consistent dialogue and discussions with national governments endeavour to fix an implementable timeframe for each milestone in the Action Plan, so that it becomes an effective tool for monitoring follow-up action more effectively. The CoE may also review its timelines for support.	While national governments lead the implementation of their respective action plans, the WFP Centre of Excellence against Hunger in Brazil works with these governments and WFP country offices to revise the implementation timelines for foreseen milestones. Since action plans are based on national policies, the Centre of Excellence grouped countries into the following categories as a result of the revision of implementation timelines: timeline revised to allow for more time to make policy decisions; timeline remains unchanged; and no active support until government takes concrete steps. The monitoring undertaken by the Centre of Excellence resulted in the revision of the action plan for Zimbabwe and the revision of implementation timeframes in countries where national governments had disengaged (e.g. Burkina Faso, Ethiopia, Ghana, Malawi, Mali, Sudan and the United Republic of Tanzania).	Implemented	Agreed
School feeding programme 2016	Recommendation 13 The CoE, in coordination with Headquarters and the regional bureaux and based on discussions with the national governments and its Brazilian government partner, may	Following the Executive Board's approval of the WFP Strategic Plan (2017–2021) and the 2030 Agenda for Sustainable Development and the Sustainable Development Goals, by all Member States, the Centre of Excellence against Hunger in Brazil developed a	Implemented	Agreed

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
	<p>prepare an annual/biennial plan of each of its activities for the short term; followed by a mid-term strategic/perspective plan for a five-year period; and a long-term plan or a vision document for 20 years, which can chart the growth of the CoE and the support it extends to the countries, particularly priority countries, over a long-term period.</p>	<p>short-term action plan, which is linked to the WFP Strategic Plan (2017-2021) in the medium term and to the 2030 Agenda in the long term. The Centre of Excellence's strategy is to help countries to obtain technical assistance for the development of comprehensive school feeding programmes through the South-South cooperation agreement between WFP and the Government of Brazil.</p> <p>The Government of Brazil has been funding the Centre of Excellence's activities for the last six years. Although it allocates resources annually, the Government is committed to continuing its support for activities related to South-South cooperation. The Centre of Excellence's annual priorities and work plan are discussed and agreed upon annually with the Fund for National Development of Education and the Brazilian Cooperation Agency – the Centre of Excellence's main contacts within the Government – as well as donors. Brazil is also a member of the WFP Executive Board, which approved the WFP Strategic Plan (2017–2021).</p>		

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
School feeding programme 2016	Recommendation 14 The CoE, in coordination with Headquarters and the Performance Management and Monitoring Division (RMP), may develop standards/measures to assess its contribution both quantitatively and qualitatively.	WFP's impact evaluation of the Centre of Excellence highlighted the following results: The Centre of Excellence inspired ownership and supported domestic coalitions for change. Partners are increasingly designing and implementing autonomous national school feeding initiatives. The Centre of Excellence fostered and enabled an appropriate environment for home-grown school feeding. The Centre of Excellence actively supported strategic transitions in WFP's countries of operation. The Centre of Excellence contributed to the dissemination of Brazil's experiences and introduced methodological innovations in South-South cooperation.	Implemented	Agreed
WFP aviation 2016	Recommendation 1 WFP may review the relevant provision of the Air Transport Manual (ATM) to include the payload factor instead of number of passengers in selecting the passenger aircraft.	Requests for offers, which form an integral part of the annexes to the air transport manual, now include passenger and cargo requirements (payload) as standard parameters. This revision is included in the aviation agreements section of the ATM.	Implemented	Agreed

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
WFP aviation 2016	Recommendation 2 WFP Aviation may consider reviewing the provisions of ATM pertaining to contract management to incorporate safeguard clauses for protecting its interests when signing air charter agreements.	WFP, including the Legal Office, has reviewed its standard aircraft charter agreement with a view to protecting its interests. The review followed an evaluation, with registered air operators and brokers, of the impact of changes recommended by the External Auditor on WFP's ability to respond to emergencies effectively. Changes to increase the protection of WFP's interests include a new article dedicated to performance security and a change in the "non-mission ready" clause to refer to four per calendar month instead of five.	Implemented	Agreed
2016 audited annual accounts 2017	Recommendation 1 The External Auditor recommends that WFP reinforces the harmonization of beneficiary management systems by increasing the deployment rate of the SCOPE system and by systematically integrating the report of digital data necessary for the identification of beneficiaries.	Recommendation 1 of the 2017 audited annual accounts complements this recommendation.	December 2019	Under implementation

TABLE 2: UPDATE ON OUTSTANDING RECOMMENDATIONS, WITH EXTERNAL AUDITOR'S COMMENTS				
Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
2016 audited annual accounts 2017	Recommendation 2 The External Auditor recommends that WFP regularly updates beneficiary information, documents the follow-up of modifications, and supervises the updates.	Recommendation 2 of the 2017 audited annual accounts complements this recommendation.	December 2018	Under implementation
2016 audited annual accounts 2017	Recommendation 3 The External Auditor recommends that WFP establishes a secure beneficiary data transmission system ensuring that the file transmitted by the sender corresponds in all respects to the file received by the recipient (export, sending and integration secured through automation of the process).	Recommendation 1 of the 2017 audited annual accounts complements this recommendation.	December 2018	Under implementation

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
2016 audited annual accounts 2017	Recommendation 4 The External Auditor recommends that WFP extends, under the close supervision of headquarters, analysis of data on sales carried out by retailers and directs it to usage that enables detection of potential errors or frauds and to ensure the traceability of work carried out in this area.	The Cash-Based Transfers team (OSCT) has developed dashboards for use by country offices and field monitors to identify anomalous transactions. The Lebanon country office is already using these dashboards, which will be rolled out in Egypt, Iraq, Jordan and the Syrian Arab Republic by the end of June 2018. Other country offices will adopt the dashboards later in 2018 as outlined in the retail work plan. OSCT is also exploring the possibility of implementing a solution for acquiring data when systems are unavailable. Use of the dashboards is being tracked through Tableau, WFP's corporate data visualization tool. Guidelines based on lessons learned will be published by the end of September 2018.	December 2018	In the case of Lebanon, only 45 percent of the data collected were usable for data analysis, due to IT compatibility issues.
2016 audited annual accounts 2017	Recommendation 5 The External Auditor recommends WFP carries out a thorough analysis of all the conditions associated with the contributions, in particular those for which the donor reserves the right to decide on their utilization at a later date, and to draw the consequences regarding the appropriate accounting treatment according to International Public Sector Accounting Standard (IPSAS) 23.	After a thorough review of grants pending allocation, WFP identified no stipulations that met the conditionality definition in IPSAS 23. The review confirmed that contribution revenue was recorded in accordance with WFP's IPSAS-compliant revenue recognition policy.	Implemented	Agreed

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
2016 audited annual accounts 2017	Recommendation 6 The External Auditor recommends that WFP makes an inventory of all the third-party organizations for which it ensures a secretariat and fund management service, analyses the legal framework to determine whether WFP acts as an agent within the meaning of IPSAS 9, and draws the consequences regarding the accounting policy to apply.	New IPSAS standards 34–38 on accounting for interests in other entities became effective on 1 January 2017, superseding the previous standards. In 2017, WFP reviewed third-party agreements regarding the requirements of the new standards. WFP's conclusions from that review are reflected in notes 1 and 12 of the 2017 financial statements. Note 12 discloses arrangements with the African Risk Capacity Agency and International Computing Centre. Financial transactions arising under the memorandum of understanding between WFP and the Ethiopian Agricultural Transformation Agency were considered immaterial for disclosure.	Implemented	Agreed
2016 audited annual accounts 2017	Recommendation 7 The External Auditor recommends that WFP re-examines the accounting treatment of stand-by partner agreements and states the policy applied in Note 1 to the Financial Statements.	After re-examining the accounting treatment of stand-by partner agreements, WFP concluded that the recognition of contribution revenue for stand-by partner agreements (when WFP has an agreement in writing after a support request is made) is in accordance with WFP's disclosed accounting policy. As a result, no amendment was made to the accounting policy for contribution revenue stated in note 1.	Implemented	Agreed

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
2016 audited annual accounts 2017	Recommendation 8 The External Auditor recommends that WFP improve traceability of the audit trail of contributions recorded in WINGS and the related contractual documentation, and reinforce monitoring of receivables in the field and at headquarters through donor-level monitoring.	Refer to recommendation 3 of the 2017 audited annual accounts.	December 2018	Agreed. In order to improve donors' receivable and revenue recognition monitoring, the External Auditor issues a new recommendation on the 2017 Accounts.
2016 audited annual accounts 2017	Recommendation 9 The External Auditor recommends that WFP carries out actions to address the areas of improvement observed concerning WINGS II IT general controls and applications controls.	Regarding the External Auditor's recommendation to activate a SAP function that allows third parties to approve modifications of vendors' bank details in WINGS, RMFA and the Information Technology Division (RMT) assessed the suitability of this function with support from the consulting company Capgemini. The assessment indicated that this function was not appropriate for implementation. In response to the concern that spending offices are not informed of the removal of invoices from the invoice tracking system, RMFA proposed a solution – being developed by RMT – that would introduce a mandatory code to provide the reason for removal of an invoice from the workflow to facilitate monitoring and reporting.	Implemented	Agreed. Implemented for the IT general controls (ITGC) and in progress for the application controls. Overall, the recommendation can be considered as closed. The External Auditor will confirm this during his next IT review.

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		<p>Access to vendor master records is restricted to the vendor and customer master data management team in New Delhi and the Financial Systems and Processes Support Branch.</p> <p>Regarding WINGS IT general controls, RMT consulted the United Nations International Computing Centre (UNICC) to determine whether there was a continued need for a specialized administrator account in SAP. The exercise resulted in a map of the scope of the administrator account's activities performed by UNICC.</p> <p>RMT has also established a semi-annual user review to ensure that unnecessary accounts are promptly deleted.</p>		
Changes in human resources 2017	Recommendation 1 The External Auditor recommends, in accordance with the recommendations of the United Nations Joint Inspection Unit, clarifying the criteria for recruiting each category of employee with a view to aligning practice with stated principles.	HRM continues to work towards the implementation of this recommendation and has extended the timeframe for finalizing the staffing framework.	June 2018	

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Changes in human resources 2017	Recommendation 2 The External Auditor recommends that remuneration for newly recruited consultants be thoroughly reviewed to better align it with market practices, while maintaining it slightly above market rates to attract the best candidates when needed.	HRM is conducting a review of consultant remuneration with a view to developing a remuneration framework that differentiates between locally employed and internationally employed consultants.	July 2018	
Changes in human resources 2017	Recommendation 3 The External Auditor recommends that, at regular intervals – for example quarterly – a synthesis of the main components of all WFP-financed payroll be made.	WFP prepares quarterly staffing cost reports for international employees. A project is under way to map national staff cost structures with country portfolio budgets, which will enhance accountability and reporting. The project will be tested in the Sudan in May 2018 and global rollout will be completed by the end of 2018.	December 2018	

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Changes in human resources 2017	Recommendation 4 The External Auditor recommends: a) that headquarters and regional bureaux exercise greater supervision over staffing structure reviews, in particular to mitigate the significant disparities in the resources available for human resource management in the field; and b) that these reviews be made systematic for all country offices and regional bureaux every two or three years and that they lead to a concrete action plan with a set timetable.	Regarding point a), HRM is updating guidelines and developing tools to further support staffing structure reviews. This will ensure that regional bureaux and country offices are equipped to handle organizational changes. HRM will assist regional bureaux and country offices with the prompt implementation of the IRM framework, including all major and sensitive organizational changes at the local level. HRM will also provide guidance and technical support on organizational alignment and matters related to staffing structure reviews. Regarding point b), HRM conducted training sessions in June and November 2017 in line with the management response. Staffing structure reviews will be carried out regularly as part of the country strategic plan rollout instead of every two to three years.	May 2018	

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
Changes in human resources 2017	Recommendation 5 The External Auditor recommends the establishment of a framework for workforce and skills management planning closely linked to staffing structure reviews at the local level.	HRM is piloting a workforce planning approach with the Nutrition Division. Feedback on the pilot will be used to refine the model before piloting the approach in a country office. Workforce planning concepts are included in the IRM organizational readiness human resources toolkit for country offices to improve planning and close organizational, skill and talent gaps as they arise.	December 2018	
Changes in human resources 2017	Recommendation 6 The External Auditor recommends the establishment of a procedure for recruiting consultants that includes an open call for applicants and a competitive selection process; exceptions would be made in an emergency but would require authorization.	HRM is revising WFP's policy on employment of consultants.	July 2018	
Changes in human resources 2017	Recommendation 7 The External Auditor recommends that it be ensured that recruitment records contain all necessary documents to allow for the monitoring of compliance with procedures and the quality of procedures.	While the current policy does not require the files identified by the External Auditor to be retained, the new policy regulating the employment of consultants will reflect the External Auditor's recommendation on recruitment records. The policy will require that all competitive processes, including background and qualification checks, be documented.	June 2018	

TABLE 2: UPDATE ON OUTSTANDING RECOMMENDATIONS, WITH EXTERNAL AUDITOR'S COMMENTS				
Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
Changes in human resources 2017	Recommendation 8 The External Auditor recommends a medium-term analysis of the possibility of introducing partial performance-related pay for managerial staff.	HRM researched the framework governing salaries set by the United Nations General Assembly and calculated the potential cost of introducing this option. A focus group was convened in the Nairobi regional bureau and a brainstorming session was held with selected human resources officers, most of whom were not in favour of partial performance-related pay. HRM continues to look at developments in this area at other United Nations organizations and will address this topic in forthcoming discussions on enhancing performance management.	December 2018	
Changes in human resources 2017	Recommendation 9 In order to strengthen the performance assessment mindset among WFP employees, the External Auditor recommends that WFP continue its work communicating with and raising awareness among employees, especially line managers, to encourage them to implement this assessment procedure effectively. As such, performance indicators intended to measure the quality of the assessment carried out by line managers could be envisaged.	In 2017, HRM conducted several outreach campaigns concurrently with the main phases of the performance assessment cycle. Communications included messages to all staff, toolkits, in-person and remote briefing sessions, and the distribution of guidance materials to human resources focal points. Regarding quality indicators, WFP continuously ensures compliance with performance assessment requirements and revises its tools based on staff feedback.	Implemented	Agreed

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
Changes in human resources 2017	Recommendation 10 The External Auditor recommends that a sample of Performance and Competency Enhancement (PACE) assessments regularly undergo internal audit to enable the Human Resources Division to carry out more qualitative monitoring and better target areas for improvement.	HRM will conduct a review upon completion of the current performance assessment cycle.	May 2018	
Changes in human resources 2017	Recommendation 11 The External Auditor recommends that the leadership roster be finalized swiftly in order to diversify the categories of staff deployed to the field and thereby ensure the effectiveness of emergency response operations.	To strengthen surge capacity for emergencies, OSE published a report in May 2017 aimed at identifying ways to improve rapid response workforce planning. OSE also provided the External Auditor with several recent documents demonstrating WFP's commitment to ensuring effective deployment for emergency operations. In addition, OSE drafted an Executive Director circular on WFP's emergency activation protocol and a concept note on reinforcing WFP's global surge capacity.	December 2018	

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
Changes in human resources 2017	Recommendation 12 The External Auditor recommends that any change in status of a significant number of employees in a country office be made conditional on a rigorous and prudent assessment of the potential additional costs and relevant financing.	HRM is updating guidelines and tools to further support staffing structure reviews and ensure that regional bureaux and country offices are equipped to handle organizational changes. Supporting materials include guidance on taking costs into account when establishing the appropriate structure for a given operation.	May 2018	
Changes in human resources 2017	Recommendation 13 The External Auditor recommends requesting country office directors to consider, during staffing structure reviews, whether certain international staff posts could be assigned to National Professional Officers.	Nationalization is an ongoing process at WFP. HRM is encouraging this trend through the IRM rollout, which presents an opportunity to review organizational structures and ensure effective organizational realignment. As part of its IRM organizational readiness toolkit, HRM included nationalization as one of the criteria for functional reviews.	Implemented	Agreed

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
Changes in human resources 2017	Recommendation 14 The External Auditor recommends exploring the possibility of improving the prospects for career progression for National Professional Officers by financing the creation of additional posts at higher levels through the elimination of international professional posts of equivalent level.	The Future International Talent (FIT) pool was launched in November 2017 to provide an opportunity for national officers to be considered for international professional positions. In the first phase, HRM prioritized applications from personnel, including national professional officers, for vulnerability assessment and mapping, nutrition, security and finance positions at the P-2, P-3 and P-4 levels. During the second phase, launched in April 2018, talent pools for the remainder of WFP functions will be created. Applications are open in the areas of communications, security, security information analysis and procurement. Applications for programme policy and administration will be accepted beginning in June 2018, as will applications aimed at refreshing the FIT pools for vulnerability analysis and mapping, nutrition and finance.	June 2018	
Decentralization 2017	Recommendation 1 The External Auditor recommends publishing on the intranet the distribution of powers determined by management, a comprehensive headquarters organization chart, including units within divisions, and a list of the country offices and the	The latest organizational chart is available on WFP's intranet. Management continues to follow up with divisions to ensure that information is regularly updated on WFPgo.	December 2018	

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
	countries covered, ensuring that this information is regularly updated.			
Decentralization 2017	Recommendation 2 The External Auditor recommends: a) undertaking a reflection on the critical number of reporting lines assigned to each manager in the field; and b) making the establishment of any additional posts in the regional bureaux subject to a prior review of the organization chart.	Decisions on the allocation of resources to regional bureaux are part of the Management Plan and annual programme support and administrative (PSA) budgeting processes. The Management Plan (2018–2020) provides for the realignment of existing resources among regional bureaux together with support for administrative and reporting activities. The outcome of the ongoing review of regional bureau oversight, roles, responsibilities and geographic coverage will confirm the suitability of these enhancements. As part of the 2018 PSA budget-setting process, the Strategic Resource Allocation Committee recommended the allocation of PSA resources to strengthen the first and second "lines of defence" in order to implement the External Auditor's recommendations. Funding has been secured for an investment case concerning regional bureau oversight, roles, responsibilities and geographic coverage.	Implemented	Agreed

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
Decentralization 2017	Recommendation 3 The External Auditor recommends defining thresholds (operations funding, country needs) under which a review is launched to evaluate the viability of the office and issue an opinion on whether to maintain, merge or close it. The conclusion should be reported to the Executive Board.	Implementation of this recommendation is linked to the ongoing IRM rollout and review of country presence.	December 2019	
Decentralization 2017	Recommendation 4 The External Auditor recommends that the Secretariat systematically support the regional and local levels in negotiations to transfer the overhead costs of country offices to the host governments in upper-middle-income countries.	Status as previously reported. The responsibility lies primarily with country offices and regional bureaux. In supporting national zero hunger strategic reviews, WFP works with governments and other stakeholders on programme responses that contribute to achieving the Sustainable Development Goals. Resources made available by host governments are negotiated over time and it is therefore premature to confirm action on negotiations to transfer overheads in upper-middle-income countries. WFP senior management will support the negotiations on transferring country offices' overhead costs to host governments once there is greater clarity on the level of resources that host governments will make available to country offices.	December 2019	

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
Decentralization 2017	Recommendation 5 The External Auditor recommends supporting exit strategies in the countries concerned, by developing appropriate tools for country offices and involving regional bureaux in this process.	National zero hunger strategic reviews define country actions and gaps pertinent to the achievement of Sustainable Development Goal 2, on zero hunger. The design of WFP's country strategic plans is based on national zero hunger strategic reviews and aims to fill gaps and support countries' priorities and needs. WFP will only elaborate country strategic plans in countries where it can add clear value in support of national priorities and needs. The plans include criteria and conditions under which WFP support might no longer be required, including transition and exit plans.	Implemented	Agreed
Decentralization 2017	Recommendation 6 The External Auditor recommends specifying the nature, scope and limits of the oversight duties entrusted to the regional bureaux.	Closure of this recommendation is linked to the ongoing review of regional bureau oversight, roles, responsibilities and geographic coverage.	December 2018	

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
Decentralization 2017	Recommendation 7 The External Auditor recommends specifying the technical conditions governing regional bureaux oversight missions, including the format of reports, the monitoring of recommendations and the expected verifications.	Status as previously reported. Within the context of addressing recommendation 6, management will explore options for developing system-wide guidelines, including technical advice on the format of reports and tools for supporting the verification process. These improvements should help WFP to develop clearer documentation and reporting on country office accountability issues based on regional bureau oversight mission reports.	December 2018	
Decentralization 2017	Recommendation 8 The External Auditor recommends establishing, in directives updated on an annual basis, the priorities assigned to each regional bureau regarding oversight and support, taking into account the contexts in which they operate.	Management has been addressing this recommendation through existing mechanisms, including the Executive Management Group, the management plan process, regional directors' performance compacts and regional bureaux annual plans. The outcome of the ongoing review of regional bureau oversight, roles, responsibilities and geographical coverage will confirm the suitability of these arrangements.	December 2018	

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
Decentralization 2017	Recommendation 9 The External Auditor recommends assessing the partnership tools available to country offices and undertaking extensive communication to strengthen the support provided to the field offices.	The Government Partnerships Division (PGG) launched a training module on resource mobilization targeted at the global WFP workforce. PGG also continues to provide technical training on grant management and registration. Recognizing the importance of systematic donor intelligence and information exchange, PGG is rolling out an internal repository of information on partners to support the management of partnerships at all levels. In addition, PGG has developed practical guidance and technical training for all regional bureau staff to support the operational transition to the IRM. Within this framework, the Partnerships and Governance Department (PG) continuously supports country offices in developing partnership action plans as part of their country strategic plans.	December 2018	
Decentralization 2017	Recommendation 10 The External Auditor recommends studying the sustainability of the geographical scope of the regional bureaux, especially those of Dakar and Cairo.	This recommendation is linked to the ongoing review of regional bureau oversight, roles, responsibilities and geographical coverage.	December 2018	

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
Decentralization 2017	Recommendation 11 The External Auditor recommends making any further scaling down of the resources of headquarters and concomitant transfers of responsibilities and authority to the field subject to a full assessment of the persistence of systemic risks, particularly regarding cash-based transfers and procurement.	An assessment of systemic risks, including for cash-based transfers and procurement, will be undertaken in the event of any future reduction in resources at Headquarters.	December 2018	
Decentralization 2017	Recommendation 12 The External Auditor recommends reviewing the viability of small liaison offices, and their added value, in terms of efficiency and economy.	PGG has conducted an initial analysis and is reviewing the functions of WFP offices. In tandem, PG and PGG are exploring the possibility of introducing an operational function at the WFP office level. The supportive operational framework draws from existing guidance, strategies and evidence. Furthermore, PGG is working with a range of stakeholders – including government partners advocating increased private funding to WFP – to secure support from diverse donors.	December 2018	

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
Decentralization 2017	Recommendation 13 The External Auditor recommends that country offices systematically report to the Office of the Inspector General (OIG) all losses reasonably likely to constitute cases of fraud.	All WFP personnel are obliged to report reasonable suspicions of fraud. The Assistant Executive Director, Resource Management, and Chief Financial Officer and the Director of the Ethics Office sent an all-staff message in December 2017 reminding staff of this obligation and providing links to information on reporting fraud. In addition, all WFP directors are required to confirm annually that they have made OIG aware of any fraud or presumptive fraud affecting WFP. This may involve management, personnel with significant roles in internal financial controls or situations in which fraud could have a significant impact on WFP's financial statements. OIG informs the Resource Management Department (RM) of all losses due to fraud; this information is included in WFP's annual financial statements and reported to the External Auditor.	Implemented	Agreed. The fraud-reporting mechanism will be reviewed again in 2018-2019.
Decentralization 2017	Recommendation 14 The External Auditor recommends ensuring that losses likely to constitute fraud are recorded and monitored at the local level in a summary table, and are reported to the Chief Financial Officer and the External Auditor in a consolidated form.	WFP directors are required to confirm annually that they have made OIG aware of any fraud or presumptive fraud affecting WFP. This may involve management, personnel with significant roles in internal financial controls or situations in which fraud could have a significant impact on WFP's financial statements.	Implemented	Agreed. Country director handover template will be checked during field visits.

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		<p>OIG maintains a record of all losses due to fraud across the organization and determines appropriate action.</p> <p>OIG tracks losses due to fraud and related recoveries and communicates this information to RM; this information is included in WFP's annual financial statements and reports to the External Auditor.</p> <p>The country director handover template has been updated to include a summary table of losses likely to be attributable to fraud.</p>		
Decentralization 2017	Recommendation 15 The External Auditor recommends formalizing to a greater degree the procedure for the recognition, analysis and monitoring of losses at the local level.	<p>WFP procedures for recognizing, analysing and monitoring losses at the local level are as follows:</p> <ul style="list-style-type: none"> • WFP shares a report on post-delivery losses with the Executive Board at each annual session of the Board. The report covers food commodity losses incurred after the first delivery point in recipient countries, including food losses suffered during transport or storage, whether in the custody of cooperating partners or WFP. The Executive Director also signs a food loss write-off memorandum along with the annual accounts. 	December 2018	

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
		<ul style="list-style-type: none"> Cash-based transfer financial losses are also reported to the Executive Board at its annual session in line with the financial management provisions of the Cash-based Transfer Manual. Losses of non-food items, including inventory and fixed assets, are reported to the local property survey board, which makes recommendations to field office directors, the Director of Management Services or the Deputy Executive Director, depending on the value of the items concerned. 		
Decentralization 2017	Recommendation 16 The External Auditor recommends instructing each office to draw up a list of all local standard operating procedures (SOPs), ensuring that they are regularly updated and rigorously classified. The list of SOPs should be a mandatory component of the handover reports between directors.	All country offices have been instructed to list updated and classified SOPs and make them available to personnel. Guidance on country director handover notes has been updated to include a list of SOPs.	Implemented	Agreed

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
Decentralization 2017	Recommendation 17 The External Auditor recommends that any organizational reform be accompanied by: a) a detailed implementation schedule; b) a monitoring mechanism providing visibility of all initiatives that were launched; and c) impact indicators, including financial impact indicators, and an independent evaluation mechanism to measure the success of the reform in light of its strategic objectives.	Management agrees with the principle identified by the External Auditor, which will guide all future organizational reforms. Within the IRM framework, management: i) publishes a detailed IRM implementation schedule online to increase transparency; ii) monitors and publishes regular updates on the status of IRM implementation; and iii) monitors and reports to IRM leadership, including regarding financial indicators.	Implemented	Agreed
2017 audited annual accounts 2018	Recommendation 1 The External Auditor recommends that WFP continue the implementation of the recommendations made for the 2016 fiscal year for cash-based transfers (CBTs) by continuing to deploy the SCOPE beneficiary tracking system and its associated functionalities in terms of secure data transmission, with the goal of eventually covering 80 percent of WFP's CBT activity.	Agreed. WFP continues to implement SCOPE in country offices and registers beneficiary identity information in SCOPE as part of the corporate emphasis on digital identification. a) As at May 2018, 28.1 million identities were registered in the system. The deadline for registering all CBT beneficiaries in SCOPE has been postponed to December 2019 in view of the consistent rise in the number of CBT beneficiaries—19.2 million in 2017 alone—and the workload associated with the registration of beneficiaries at the beginning of each project. Furthermore, following two internal audits on	a) December 2019 b) December 2018	

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
		<p>beneficiary management and SCOPE information technology general and application controls, an action plan is being developed to further augment SCOPE implementation.</p> <p>b) Regarding beneficiary data, they are always securely encrypted when transmitted to and from SCOPE. This has been enhanced by SCOPE's secure file transfer functionality, which allows for the secure transfer of encrypted beneficiary data to and from financial service providers (FSPs) and will be used in all countries where FSPs have formally agreed to it. Secure information exchange protocols with FSPs will be put in place in all country offices by December 2018. Furthermore, WFP is testing options for secure file transfer protocol services, encrypted messaging services and secure information exchange between WFP and FSPs via virtual private networks. The Finance and Treasury Division and RMT are working jointly to formalize the business requirements and produce relevant guidance.</p>		

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
2017 audited annual accounts 2018	Recommendation 2 The External Auditor recommends that WFP continue the implementation of the recommendations made for the 2016 fiscal year for cash-based transfers (CBTs) ensuring that the beneficiary data recorded in SCOPE are up to date at least once a year.	Agreed. SCOPE beneficiary registration guidelines, which are being drafted by a dedicated working group, will require country offices to regularly verify and update beneficiary information recorded during initial registration. Beneficiaries' identities may be authenticated using a mobile point-of-service application that allows for verification via fingerprint, personal identification number or quick response code. By verifying and updating beneficiary information, WFP ensures operational effectiveness as well as transparency and accountability with regard to beneficiaries and donors.	December 2018	
2017 audited annual accounts 2018	Recommendation 3 The External Auditor recommends that WFP continue its efforts to improve the audit trail by formalizing the internal controls put in place for recording donations and by documenting the controls performed as well as any corrections made affecting the recognized revenue.	Agreed. The Secretariat considers internal controls in contributions receivable and contribution revenue recording and management to be adequate and fully functional, as evidenced by the work of the External Auditor, which revealed no major weaknesses in this area. The Secretariat will improve tracking of the data flow between the grants management module, used for registering donor contributions, and the financial accounting module, used for consolidating and reporting all financial data.	December 2018	

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
2017 audited annual accounts 2018	Recommendation 4 The External Auditor recommends finalizing the implementation of the recommendations made in the 2016 IT review by completing the deployment of the GRC task separation module in WINGS.	Agreed. RMT has built a security control framework in line with international standards and has documented responsibilities regarding WINGS access and authorization management processes. RMT formalized release and change management procedures to enforce segregation of duties and critical access control over standard and customized functionalities, improving the definition and assignment of roles to users. The business process mapping represents the base for any new authorization change affecting the processes and the implemented risk matrix. Security monitoring across IT units is ensured through mitigation control rules in governance, risk and compliance (GRC) and formal periodic risk analyses. RMT has engaged a dedicated GRC role coordinator to support the functioning of the GRC change management cycle.	May 2018	

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
2017 audited annual accounts 2018	Recommendation 5 <p>The External Auditor recommends that WFP add to the Financial Resources Management Manual with respect to in-kind contributions by detailing the documentation that must be provided for the measurement and verification of the value of the recognized revenue (particularly as regards contributions under standby partner agreements for in-kind donations of food products and assets).</p>	Agreed. <p>The Secretariat notes that the measurement and verification of the value of in-kind contributions are in line with the accounting policy outlined in note 1 to the annual financial statements. The Secretariat will amend the Financial Resource Management Manual to provide guidance on the application of the accounting policy, including details of the documentation to be provided for the measurement and verification of the value of the recognized revenue in respect of in-kind contributions.</p>	December 2018	
2017 audited annual accounts 2018	Recommendation 6 <p>In order to strengthen the internal control system, the External Auditor recommends that WFP ensure that each country office enters all required information in the COMET system each month.</p>	Agreed. <p>WFP will ensure that each country office enters all required information in COMET in accordance with the timeline for each programme cycle management process.</p>	December 2018	

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Subject of report and year of annual Board session at which issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (2018 annual session)
2017 audited annual accounts 2018	Recommendation 7 The External Auditor recommends implementing a monthly reconciliation: a) between the cash-based transfer amounts distributed to beneficiaries indicated in WINGS and the amounts reported in COMET; b) between the COMET data on goods received by partners and the logistics data in LESS and then justifying all discrepancies found.	Regarding point a) Partially agreed. WFP will clarify guidance on cash-based transfers distributed as needed and update the COMET manual as well as any other manual referring to beneficiary figures or cash-based transfers distributed. Regarding point b) Agreed. WFP will monthly reconcile COMET data on goods received by partners with logistics data in the Logistics Execution Support System (LESS) and justify all reconciling items.	December 2018	

Acronyms used in the document

ATM	Air Transport Manual
CBT	cash-based transfer
CO	country office
CoE	Centre of Excellence
FAO	Food and Agriculture Organization of the United Nations
FIT	Future International Talent
FSP	financial service provider
GRC	governance, risk and compliance
HRM	Human Resources Division
IPSAS	International Public Sector Accounting Standard
IRM	Integrated Road Map
OIG	Office of the Inspector General
OSC	Supply Chain Division
OSCS	Food Procurement and Shipping Unit
OSCT	Cash-Based Transfers team
OSE	Emergency Preparedness and Support Response Division
P4P	Purchase for Progress
PACE	Performance and Competency Enhancement
PG	Partnerships and Governance Department
PGG	Government Partnerships Division
PSA	programme support and administrative budget
RB	regional bureau
RM	Resource Management
RMFA	Accounts Payable Branch
RMP	Performance Management and Monitoring Division
RMT	Information Technology Division
RTA	requested time of arrival
SOP	standard operating procedure
SPR	standard project report
UNICC	United Nations International Computing Centre
WINGS	WFP Information Network and Global System