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WFP/EB.A/2017/6-I/1/Rev.1

Resource, Financial and Budgetary Matters

For consideration

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Report on the Implementation of the External Auditor Recommendations

Draft decision*

The Board takes note of “Report on the Implementation of the External Auditor Recommendations” (WFP/EB.A/2017/6-I/1/Rev.1).

1. This report sets out WFP's progress in implementing recommendations made by the External Auditor in reports to the Board. It comprises recommendations outstanding at the Board's 2016 Annual Session (WFP/EB.A/2016/6-H/1) and those in:
 - Report of the External Auditor on the School Feeding Programme (WFP/EB.A/2016/6-F/1)
 - Report of the External Auditor on WFP Aviation (WFP/EB.A/2016/6-G/1)
 - Audited Annual Accounts, 2016 (WFP/EB.A/2017/6-A/1*)
2. Table 1 shows the progress in implementing the External Auditor's outstanding recommendations during the reporting period, 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 RECOMMENDATIONS 2010–2016

Report (session issued)	Total number of recommendations	Recommendations outstanding at EB.A/2016	Recommendations completed in reporting period	Recommendations outstanding at EB.A/2017
Strategic Planning and Reporting at a WFP Country Office – Uganda (EB.1/2010)	8	1	1	0
Management of Projects (EB.2/2011)	11	1	1	0
Management of Human Resources (EB.A/2012)	15	1	0	1
Working with Cooperating Partners (EB.A/2013)	10	2	2	0
Food Procurement in WFP (EB.A/2014)	9	8	2	6
United Nations Humanitarian Response Depot (EB.A/2014)	12	3	3	0
Management of Corporate Emergencies (EB.A/2015)	7	1	0	1
Warehouse Management (EB.A/2015)	10	10	8	2
Audited Annual Accounts, 2015 (EB.A/2016)	4	4	4	0
School Feeding Programme (EB.A/2016)	15	15	4	11
WFP Aviation (EB.A/2016)	6	6	4	2
Audited Annual Accounts, 2016 (EB.A/2017)	9	9	0	9
Total	116	61	29	32

TABLE 2: UPDATE ON OUTSTANDING RECOMMENDATIONS, WITH EXTERNAL AUDITOR'S COMMENTS

Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
Strategic Planning and Reporting at a WFP Country Office – Uganda EB.1/2010	Recommendation 8 Establish cost-effective, consistent and reliable methodologies for measuring and validating the number of individuals assisted by projects.	Beneficiary counting methodologies have been incorporated into the country office tool for managing effectively (COMET) in all six regional bureaux. These methodologies form the basis for measuring and validating the number of individuals assisted by WFP projects, and reporting on these beneficiaries in Standard Project Reports and the Annual Performance Report. Complete.	Implemented	External Auditor considers the recommendation closed.
Management of Projects EB.2/2011	Recommendation 1 Funds for baseline studies, needs assessment and evaluation, should be set aside and mandatorily utilized. Where felt necessary, corporate funding not linked to project funds, should be provided for these activities.	In 2016, resources not linked to project funds were provided to support baseline studies. The new country portfolio budget has a separate line for monitoring, allowing for better planning of monitoring budgets and tracking of expenditures. Monitoring budgets are reviewed at regional bureaux and Headquarters. Funds for monitoring will continue to be identified through available project funds, and the new Financial Framework Review will provide greater visibility. Complete.	Implemented	External Auditor considers the recommendation closed.

TABLE 2: UPDATE ON OUTSTANDING RECOMMENDATIONS, WITH EXTERNAL AUDITOR'S COMMENTS

Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
Management of Human Resources EB.A/2012	Recommendation 6 A time-bound plan for expeditious completion of the corporate workforce plan and its implementation must be prepared.	A corporate workforce plan and implementation guidance are being developed. In 2016, some WFP units conducted headcount or workforce structure analyses as part of their functional prioritization. These analyses were presented to the Professional Staffing Committee as part of the reassignment process for international professional staff. In 2017, other activities for implementing this recommendation include: i) developing a corporate workforce framework for WFP, with specific workforce plans developed for selected functions as part of the pilot; ii) developing tools and workforce planning guidelines for country offices and functional areas; and iii) making available human resources analytics to support decision-making on current and future workforce requirements. In progress.	December 2017	In its performance audit report on human resources, submitted on 31 March 2017, the External Auditor pointed out that WFP had still not adopted a long-term strategic vision of the skills and profiles required.

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
<p>Working with Cooperating Partners EB.A/2013</p>	<p>Recommendation 4 We appreciate that WFP is in the process of reviewing its approach vis-à-vis global Memoranda of Understanding (MOUs), including criteria for concluding MOUs with non-governmental organizations (NGOs). We recommend that WFP should hasten the process of review of existing MOUs and evolve transparent criteria for establishing global MOUs. A periodic review of international NGOs may also be done with a view to establishing global MOUs, where appropriate, in future.</p>	<p>The Secretariat has concluded its review of global MOUs with NGOs.</p> <p>The review resulted in the Secretariat taking a new approach to global partnerships, particularly with the endorsement of WFP's Integrated Road Map, which provides a new framework for collaboration. The main elements of this new approach include the following:</p> <ul style="list-style-type: none"> ➤ All existing global MOUs with NGOs have been reviewed. It has been decided to terminate all of them. Termination letters will be sent to each NGO. ➤ The main criteria for renewing global partnerships are aligned with the WFP Strategic Plan (2017–2021) and Sustainable Development Goal 2. ➤ Communications to NGO partners on how they can engage in the country strategic planning process have been prepared. ➤ Annual partnership consultations will be the main platform for outreach to the NGO community and review of bilateral partnerships for renewal. ➤ Future global strategic partnerships will take the form of exchanges of letters, joint action plans or similar agreements rather than formal MOUs. <p>Complete.</p>	<p>Implemented</p>	<p>External Auditor considers the recommendation closed.</p>

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
<p>Working with Cooperating Partners EB.A/2013</p>	<p>Recommendation 5 We recommend that the country offices (COs) maintain a databank/register of potential cooperating partners, in order to be able to identify suitable potential cooperating partners for implementing a particular project. The databank should contain the detailed institutional profile of the cooperating partners, which includes their financial capacity, core competencies, manpower profile, past experience, etc., and should be periodically updated. WFP Headquarters may design a standard format for the databank/register and issue directives for its periodic updating.</p>	<p>The COMET implementation module, which is fully operational in the six WFP regional bureaux, enables WFP to track the information needed for its current partnerships.</p> <p>In response to Grand Bargain commitments to harmonizing and simplifying partnership processes, WFP is working with the United Nations Children's Fund, the Office of the United Nations High Commissioner for Refugees and the Office for the Coordination of Humanitarian Affairs to build an inter-agency partner portal for global use.</p> <p>WFP has concluded that the most effective approach for gathering information on potential partners is through inter-agency collaboration; it therefore considers the recommendation superseded by inter-agency work regarding potential partners.</p> <p>Complete.</p>	<p>Implemented</p>	<p>External Auditor considers the recommendation closed.</p>

TABLE 2: UPDATE ON OUTSTANDING RECOMMENDATIONS, WITH EXTERNAL AUDITOR'S COMMENTS

Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
Food Procurement in WFP EB.A/2014	Recommendation 1 WFP needs to formulate an integrated "procurement planning framework" based on a supply chain approach applicable to Headquarters, regional bureaux (RBs) and COs. The framework should <i>inter alia</i> contain guidance on identifying inputs required for devising a sourcing and supply strategy; make it mandatory for all entities (Headquarters, RBs, COs) to prepare an annual procurement plan; contain a standard template for procurement plan; define key performance indicators of the procurement process; and define reporting requirements regarding periodic monitoring and evaluation of the procurement process.	WFP's threefold – Headquarters, regional bureau and country office – sourcing and supply strategy is based on analysis of market information and inputs from WFP stakeholders in the supply chain. The establishment in November 2015 of the Supply Chain Division (OSC) and the recruitment of commodity experts with clearly defined terms of reference have contributed to more integrated planning, sourcing and delivery – important elements of the procurement strategy and planning framework. Country offices regularly capture and consolidate estimated procurement needs, and prepare procurement plans using procurement templates, while the Import Parity Tool and related guidelines have been developed to assist in determining the most cost-effective source for ensuring delivery on time. The 2016 work plan contained new key performance indicators aimed at improving the procurement process. Complete.	Implemented	External Auditor considers the recommendation closed.

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
Food Procurement in WFP EB.A/2014	Recommendation 2 a) WFP may consider carrying out an assessment of the effectiveness and outcome measurement (impact assessment) of the Forward Purchase Facility (FPF).	Key performance indicators of FPF's cost-efficiency were presented in the 2014 Annual Performance Report. Regular impact assessments of the Global Commodity Management Facility – formerly the FPF – are provided, with the latest formal report included in the 2015 Annual Performance Report (WFP/EB.A/2016/4, paragraphs 295–298). Complete.	Implemented	External Auditor considers the recommendation closed.
Food Procurement in WFP EB.A/2014	Recommendation 2 b) WFP may consider formulating a comprehensive Purchase for Progress (P4P) governance guidance applicable to Headquarters, RBs and COs. This guidance could be designed with the overarching aim of integrating P4P with WFP's overall procurement plan at Headquarter, RB and CO levels and addressing the identified risks so as to make P4P initiative effective.	WFP is formulating comprehensive guidance on P4P governance applicable to Headquarters, regional bureaux and country offices with a view to integrating P4P into WFP's overall procurement plan. To date, draft P4P guidance has been presented at regional workshops in Dakar, Johannesburg and Nairobi to elicit additional inputs from field staff. The guidance was tested in Zimbabwe. The final version of the governance guidance is being reviewed for implementation in April 2017. In progress.	April 2017	

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
Food Procurement in WFP EB.A/2014	Recommendation 4 b) The Food Purchase Committee at Headquarters and COs may be provided information on vendor's prior performance with regard to quality and timeliness of delivery to enable the committee to make a more informed decision.	<p>OSC issued a memorandum containing guidance on how the results of monitoring and evaluation can be shared with food purchase committees at Headquarters, regional bureaux and country offices. The memorandum reinforces the provisions of the Food Procurement Manual and ensures that food purchase committees at all levels have information on the past performance of bidders to support well-informed recommendations to the procurement authority on all WFP food purchase contracts.</p> <p>Complete.</p>	Implemented	External Auditor considers the recommendation closed.
Food Procurement in WFP EB.A/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.	<p>A dedicated vendor management officer continues to lead a global approach to vendor management, including system improvements, guidelines and policies. To date, a review of functionalities available in WINGS suggests the need for substantial investment if vendor performance is to be managed within WINGS.</p> <p>In the meantime, the gaps identified in the recommendation are being addressed through available means, including recently issued memoranda on monitoring and evaluation of food suppliers' performance.</p> <p>In progress.</p>	December 2017	<p>In light of the recent findings highlighted by WFP's proactive integrity reviews, the External Auditor suggests prioritizing this recommendation and strengthening internal control mechanisms applicable to several procurement functions – segregation of duties, due diligence on suppliers, registration of vendors in the United Nations Global Marketplace, etc.</p>

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
Food Procurement in WFP EB.A/2014	Recommendation 6 WFP needs to implement a robust vendor management system at Headquarters, RBs and COs, which should <i>inter alia</i> 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.	A dedicated vendor management officer continues to lead the global approach to vendor management – including system improvements, guidelines and policies. Actions currently under way at Headquarters include targeting vendors for international purchases. Should these actions prove effective at Headquarters, they will be rolled out for piloting and evaluation in selected regional bureaux and country offices, and possibly worldwide, subject to the availability of additional resources from the proposed investment case. In progress.	October 2017	

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
Food Procurement in WFP EB.A/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.	Guidelines to ensure that RTAs are fixed and monitored are being developed. In the meantime, in line with the current definition, RTAs are recorded and considered in the input parity form process, and are subsequently recorded in all purchase requisitions. In progress.	June 2017	
Food Procurement in WFP EB.A/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.	The integrated supply chain structure, through its Food Safety and Quality Assurance Unit, is formulating a corporate food quality and safety policy. To date, the following actions have been taken to address this recommendation: <ul style="list-style-type: none"> ➤ Food quality and safety strategies were developed for country operations in Iraq, Nigeria and the Syrian Arab Republic. ➤ Long-term agreements for inspection services have been redesigned and initiated for five of six regional bureaux – Bangkok, Cairo, Dakar, Johannesburg and Nairobi. In progress.	December 2017	

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
Food Procurement in WFP EB.A/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.	WFP has four commodity experts in OSC. Long-term funding is being sought for their continued assignment. In progress.	June 2017	
United Nations Humanitarian Response Depot EB.A/2014	Recommendation 1b) The United Nations Humanitarian Response Depot (UNHRD) needs to have a system-based reporting functionality to capture in real time, the operational support it renders to various emergencies, for assessing its performance and serving as a Management Information System for a cost-benefit analysis of the quality of its services. This would also facilitate more donor visibility and sensitization of its role to the various stakeholders.	UNHRD rolled out a barcode system in Dubai and Accra through the warehouse optimization initiative. With the automated system that captures data in real time, error rates have been reduced and the quality, speed and accuracy of information capture have improved. This has improved operational support, including lead times, delivery management, traceability and invoicing. Further upgrading of the remaining four hubs remains contingent on funding. Roll out of the UNHRD Dashboard has significantly increased operational visibility across the network, enabling management to analyse financial and operational information, and make informed decisions about improving the efficiency and effectiveness of operations. Complete.	Implemented	External Auditor considers the recommendation closed.

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United Nations Humanitarian Response Depot EB.A/2014	Recommendation 5 b) UNHRD may formulate a policy for allotting space to partners in the hubs on the basis of some criteria or benchmark, as deemed fit.	In its review and formulation of a policy to allot space to partners in the hubs, UNHRD published the "UNHRD Stockpiling Initiative" report, which proposes stock ceilings of critical relief items to link pre-positioned stocks in each hub to potential demand. Drawing on WFP's expertise and advisory role, UNHRD will use this report to work with partners in determining stockpiling needs. Complete.	Implemented	External Auditor considers the recommendation closed.
United Nations Humanitarian Response Depot EB.A/2014	Recommendation 6 a) WFP needs to periodically revisit the policy of procuring and pre-positioning the high-energy biscuits in UNHRD hubs, taking into account their acceptability to the targeted beneficiaries, responses from the country offices, and their current as well as future relevance.	The Organizational Budgeting Service and Food Procurement Service reviewed production capacity and decided to maintain a rolling stock of 120 mt of high-energy biscuits at UNHRD's Dubai hub. This decision will be reviewed periodically. Complete.	Implemented	External Auditor considers the recommendation closed.

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
Management of Corporate Emergencies EB.A/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.	WFP is addressing the risks identified in the 2014 Corporate Risk Register with respect to "WFP overextended in multi-emergencies". Despite progress in updating the current emergency protocols, following consultations with several partners and regional directors, finalization is still pending critical inputs linked to the ongoing policy development for country strategic plans and the Financial Framework Review. The protocols are expected to be formalized by December 2017. Once the inter-agency benchmarks are developed, WFP will align its emergency protocols with the inter-agency protocols. In progress.	December 2017	Given the relatively low levels of international staff registered in the Emergency Response Roster, and as highlighted in the performance audit report on human resources, the External Auditor calls for the establishment of a "Leadership Roster" composed of international staff at P5, D1 and D2 levels. Such a pool of highly qualified candidates would increase the number of skilled professionals available for rapid deployment, thus ensuring more efficient response in emergencies.
Warehouse Management EB.A/2015	Recommendation 1 WFP may formulate an overarching Global Guidance on Warehouse Management.	OSC issued the "Overarching Guidelines on Warehouse Management" on 8 February 2017. This document, which is referenced in the transport manual, provides global guidance on warehouse management in WFP operations. Complete.	Implemented	External Auditor considers the recommendation closed.

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
Warehouse Management EB.A/2015	Recommendation 2 WFP may establish a work plan and sub-plan for its warehouse management at the levels of Headquarters, regional bureaux and country offices.	The Budget and Programming Division produces and updates the consolidated monthly-based demand plan on pipeline reports, while OSC makes monthly sourcing and delivery plans, including information on warehousing capacities and constraints. Subsequent analyses are translated into action plans at the appropriate levels. Country offices use a similar methodology, which forms the basis for aggregating the consolidated demand plan and subsequent sourcing and delivery plans at different levels. When necessary, OSC also works directly with country offices to support implementation of the methodology and proper use of the planning tools developed for sourcing and delivery, including warehousing. Complete.	Implemented	External Auditor considers the recommendation closed.
Warehouse Management EB.A/2015	Recommendation 3 WFP may revise the Transport Manual, Food Storage Manual and Warehouse Management Handbook, after considering feedback from relevant parties and stakeholders.	OSC updated the transport manual section on operational risk management in November 2015. With regard to the section on food storage, OSC consulted the relevant units with a view to updating guidelines on managing specialized nutritious foods. Consultations with regional bureaux and other stakeholders yielded suggestions for updates on: ➤ guidelines to the management of specialized nutritious foods; and ➤ the transport manual's warehouse management section in light of roll-out of the Logistics Execution Support System (LESS). In the meantime, comprehensive training materials and guidance available online are being used in LESS-enabled countries. In progress.	December 2017	

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
Warehouse Management EB.A/2015	Recommendation 4 WFP may review its oversight mechanism for space planning and stock layout.	While the food storage manual and warehouse management handbook provide guidance on space planning and stock layout, the "Overarching Guidelines on Warehouse Management", especially chapter 2 – which is also referenced in the transport manual – clarify roles and responsibilities, including those for oversight. Complete.	Implemented	External Auditor considers the recommendation closed.
Warehouse Management EB.A/2015	Recommendation 5 WFP may ensure that the guidelines prescribed for regular inspection of warehouses may be complied with by all country offices to ensure the quality of food commodities kept in the warehouses.	While the food storage manual and warehouse management handbook provide clear guidelines on regular inspection of warehouses, the recently issued "Overarching Guidelines on Warehouse Management" emphasize the need to perform these important functions and clarify management responsibilities regarding regular inspection of warehouses. Complete.	Implemented	External Auditor considers the recommendation closed.
Warehouse Management EB.A/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.	As reported last year, OSC updated the transport manual section on operational risk management to clarify responsibilities with regard to risk mitigation and loss recoveries, and to emphasize the importance of recovering losses from responsible parties. Discussions continue with internal stakeholders on insurance of non-food items. In progress.	September 2017	

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
Warehouse Management EB.A/2015	Recommendation 7 WFP may ensure early disposal of damaged/spoiled items, following the required procedures, processes and formalities.	A report in LESS facilitates tracking and timely disposal of damaged or spoiled items. The report extracts information on commodities earmarked for destruction that are unfit for human consumption. In addition, the recently issued "Overarching Guidelines on Warehouse Management" clarify management roles and responsibilities in warehousing operations. Complete.	Implemented	External Auditor considers the recommendation closed. Processes and procedures for managing commodities unfit for human consumption and ensuring their destruction and refunding by suppliers are considered as a possible topic for future audits.
Warehouse Management EB.A/2015	Recommendation 8 WFP may ensure monthly reconciliation of the stock position as reported by the cooperating partners with the Commodity Movement Processing and Analysis System (COMPAS) so as to assess whether there is any loss, wastage or misappropriation.	The "Commodity Reconciliation Report" for LESS and COMET has been developed to reconcile reported stocks held by cooperating partners with information about stocks delivered. Complete.	Implemented	External Auditor considers the recommendation closed.
Warehouse Management EB.A/2015	Recommendation 9 WFP may ensure that the Learning Management System reflects the true status of warehouse management training.	Warehouse management training is registered as a learning item in WFP's Learning Management System. Interested staff can contact the global focal point for this training. All requests are answered, and interested staff members are directed to register their interest with their respective WFP unit. All responses to queries are copied to regional logistics officers, who optimize delivery of the training in the region. Complete.	Implemented	External Auditor considers the recommendation closed.

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
Warehouse Management EB.A/2015	Recommendation 10 WFP may develop a suitable management information system relating to warehouse management which may, <i>inter alia</i> , contain details of the number of warehouses, capacity and utilization thereof, legal cases, etc., in a centralized manner.	LESS includes warehouse management capability and provides more comprehensive information than the previous system. The system was rolled out to all country offices as of October 2016. Complete.	Implemented	External Auditor considers the recommendation closed.
Audited Annual Accounts, 2015 EB.A/2016	Recommendation 1 WFP may strengthen its systems and procedures for collecting the details of cash-based transfers handed over to the cooperating partners and service providers on or before 31 December but remain to be distributed at 31 December, and fully account them in the financial statements as a receivable at year end with corresponding credit to expense.	The Secretariat reviewed and revised the procedures for recording cash-based transfers handed over to cooperating partners and service providers, but still to be distributed. These procedures are documented in the cash-based transfer financial management manual issued on 1 July 2016. Funds that WFP transfers to cooperating partners and service providers for distribution to beneficiaries are initially treated as an advance/receivable. The advance/receivable is then expensed based on distribution data. Any undistributed amount remains recorded as an advance/receivable for financial reporting purposes. Complete.	Implemented	External Auditor considers the recommendation closed.

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
Audited Annual Accounts, 2015 EB.A/2016	Recommendation 2 WFP may strengthen the process of reconciliation between WINGS II and the COMPAS/LESS inventory system and physical counts of inventory.	The Secretariat has strengthened the reconciliation among WINGS, the COMPAS/LESS inventory system and physical counts of inventory: i) With the phase-out of COMPAS, the interface differences no longer exist. ii) With the roll-out of LESS completed, differences between systems have been minimized as WINGS and LESS have become an integrated system. iii) Any differences are reconciled and accounted for. Complete.	Implemented	External Auditor considers the recommendation closed.
Audited Annual Accounts, 2015 EB.A/2016	Recommendation 3 WFP may analyse the potential impact of financially closed projects for making allowances for write-down and provision for refunds as of 31 December.	The Secretariat reviewed the impact of financially closed projects for making allowances for write-downs and provision for refunds, which are recorded based on the 5-year historical experience of write-downs and provisions. Commencing in 2016, any known write-downs and refunds for financially closed projects are recorded and reflected in the financial statements of that financial year. They are no longer considered as captured in the estimate of allowance for write-down and provision for refunds. Complete.	Implemented	External Auditor considers the recommendation closed.
Audited Annual Accounts, 2015 EB.A/2016	Recommendation 4 WFP may review Financial Regulation 12.4 to ascertain whether the Executive Director's approval for write-off of the food commodities losses is required.	The Secretariat has reviewed Financial Regulation 12.4 and obtained the Executive Director's approval for write-off of food commodity losses. Submissions for approval will be processed annually. Complete.	Implemented	External Auditor considers the recommendation closed.

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
School Feeding Programme EB.A/2016	Recommendation 1 a) WFP may continue to engage with the donors and private sector to bridge the gap in funding of the school feeding programme; and mitigating actions, as per the Corporate Risk Register to meet the challenging funding environment by seeking multilateral funding, may also be prioritized.	WFP continues to advocate for increased multilateral and multi-year funding. Unrestricted, unearmarked, longer-term contribution commitments support WFP in its efforts to ensure continuity of operations by avoiding funding gaps in activities including school feeding. WFP continues to work with traditional and non-traditional donors, including host governments and international finance corporations, to identify new funding sources in existing and additional thematic and geographical areas. Supporting implementation of the country strategic planning approach, the Government Partnerships Division has developed tools and guidance to support country offices in designing fundraising strategies and embedding them into pilot and interim country strategic plans. Complete.	Implemented	External Auditor considers the recommendation closed.
School Feeding Programme EB.A/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 RBs/COs.	Through the ongoing Financial Framework Review within the context of the Integrated Road Map, and in consultation with the Board, management expects to identify ways of enhancing WFP's reporting on financial expenditures by activity. In progress.	December 2018	

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School Feeding Programme EB.A/2016	Recommendation 1 c) The corporate reporting tool may be refined by WFP Headquarters and corporate guidance provided to COs to report on costs per child per year of school feeding.	The broader cost analysis framework, which includes different costing tools, is in development and will be part of a framework for technical assistance to governments and home-grown school meals programmes. In progress.	December 2017	
School Feeding Programme EB.A/2016	Recommendation 2 WFP may review the existing staff strength of the school feeding unit at Headquarters and align the same, both in terms of financial/budgeted and functional parameters, to its work needs	A review of existing staff strength has been concluded. Additional resource requirements have been discussed with WFP's Budget Service. Because of a WFP-wide prioritization exercise, staffing levels for the unit funded from the Programme Support and Administrative budget have not increased. Complete.	Implemented	External Auditor considers the recommendation closed.
School Feeding Programme EB.A/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.	A new monitoring and evaluation framework is in development, including outcome and output indicators of school feeding as a safety net, and will be aligned with the new Corporate Results Framework (CRF). In progress.	June 2017	

TABLE 2: UPDATE ON OUTSTANDING RECOMMENDATIONS, WITH EXTERNAL AUDITOR'S COMMENTS

Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
School Feeding Programme EB.A/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 new monitoring and evaluation framework for school meals will include guidance on the use of the Food Consumption Score and Coping Strategy Index as a way to enhance the contribution of school meals to improved food security. In progress.	June 2017	
School Feeding Programme EB.A/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.	Staffing levels have not permitted implementation of this recommendation. A global review of school feeding investment patterns is an area for potential future action by WFP or global partners. In progress.	December 2017	

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
School Feeding Programme EB.A/2016	Recommendation 5 WFP Headquarters may prioritize the development of an updated strategy document on school feeding in emergency contexts.	WFP is working with a research institute to review its approach to school feeding in emergencies. This desk review is expected to provide an outline of current programmatic approaches and offer recommendations on potential new strategic directions. In progress.	June 2017	
School Feeding Programme EB.A/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 monitoring and evaluation framework being developed will be aligned with the new CRF. It will offer a more comprehensive and detailed set of indicators related to education for country offices with school feeding programmes that include an education objective. In progress.	June 2017	

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
School Feeding Programme EB.A/2016	Recommendation 6 b) WFP may prioritize strengthening its synergies with other United Nations agencies and partners to achieve the intended objectives of establishing coordinated mechanisms for school feeding and improving the quality of education.	WFP has strengthened collaboration with other United Nations agencies and partners by joining the global Education Cluster. It also continues its involvement in the Social Protection Inter-Agency Cooperation Board and other global forums for social protection and education. Complete.	Implemented	External Auditor considers the recommendation closed.
School Feeding Programme EB.A/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 monitoring and evaluation framework being developed will be aligned with the new CRF. It will include specific indicators related to gender equality. In progress.	June 2017	
School Feeding Programme EB.A/2016	Recommendation 8 a) Project implementation, including resolving the pipeline/funding issues, may be strengthened through consistent follow-up with all stakeholders, so as to achieve the planned school feeding interventions in various COs.	WFP country offices continue to experience frequent gaps between planned and actual numbers of children assisted as a result of inadequate resourcing for school feeding programmes. WFP's school feeding team will continue to work with the Partnership, Governance and Advocacy Department and new global funding mechanisms such as Education Cannot Wait to maximize funding and minimize gaps. Complete.	Implemented	External Auditor considers the recommendation closed.

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
School Feeding Programme EB.A/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.	WFP, the CoE, the Food and Agriculture Organization of the United Nations, the International Fund for Agricultural Development, the Global Child Nutrition Forum, the New Partnership for Africa's Development and the Partnership for Child Development are developing a home-grown school meals resource framework that will offer guidance for the formulation and implementation of nationally owned programmes, including local procurement to benefit smallholder farmers. In progress.	December 2017	
School Feeding Programme EB.A/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 monitoring and evaluation framework being developed will be aligned with the new CRF. The framework will offer a set of indicators to measure performance and progress related to local production and support to smallholder farmers. These indicators will be in line with existing guidance related to WFP's smallholder support. In progress.	June 2017	

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
School Feeding Programme EB.A/2016	Recommendation 10 WFP may, in consultation with national governments, prepare a well-documented and clear hand-over strategy for each CO for a smooth transition to a nationally owned school feeding programme. School Feeding Systems Approach for Better Education Results (SABER SF) implementation by the COs, as far as possible given the country context, also needs to be prioritized.	In line with the 2013 policy, the new Strategic Plan and the Policy on Country Strategic Plans, WFP will continue to support governments in their transition to nationally owned programmes, using the SABER SF as a benchmark to measure national ownership. Complete.	Implemented	External Auditor considers the recommendation closed.

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
School Feeding Programme EB.A/2016	Recommendation 11 A monitoring mechanism may be introduced in consultation with WFP Headquarters and the COs 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.	The CoE, the Resource Management Department and the Policy and Programme Division have been encouraging country offices to include progress made as a result of visits to the centre in their SPRs. The Policy and Programme Division reviewed the impact reported in the 2016 SPRs. In progress.	September 2017	
School Feeding Programme EB.A/2016	Recommendation 12 The CoE may, in coordination with Headquarters and the RBs 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.	The CoE works with country offices and national governments to strengthen action plans and establish milestones for monitoring progress. Action plans are monitored every six months. Countries own the process, and changes in personnel and government can affect the identification of baselines and indicators in the preparation of plans. In progress.	June 2017	

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
School Feeding Programme EB.A/2016	Recommendation 13 The CoE, in coordination with Headquarters and the RBs and based on discussions with the national governments and its Brazilian government partner, may 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.	School feeding activities are planned at the country office level and included in projects or country strategic plans. CoE has offered all regional bureaux support during the formulation of country strategic plans. The inclusion of a role for the CoE and South–South cooperation in country strategic plans will facilitate engagement with the CoE for a longer timeframe. In progress.	December 2017	

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
School Feeding Programme EB.A/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 has conducted a study to measure CoE's contributions over the last four years. The study will be followed by a dissemination and appropriation strategy for implementation of its recommendations. This will inform discussions with RMP regarding the development of standards and measures for reporting the results of South-South and triangular cooperation. In progress.	December 2017	
School Feeding Programme EB.A/2016	Recommendation 15 WFP may secure compliance of the established systems and procedures outlined in the monitoring and evaluation strategy for school feeding at both Headquarters and RBs/COs through regular follow-up. WFP may also prioritize the mitigating actions on the corporate risks of the performance management system.	The Safety Nets and Social Protection Unit continues to engage in the country strategic plan review process to promote compliance with existing policy and technical guidance and results-measurement procedures. As part of the CRF development process, the unit also contributes to discussions on school feeding indicators and other indicators to which school feeding contributes, based on the school feeding monitoring and evaluation framework. Complete.	Implemented	External Auditor considers the recommendation closed.

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
WFP Aviation EB.A/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 annex to the ATM, have been revised to reflect passenger and cargo requirements (payload) as standard parameters. The aviation agreements section of the manual will include a paragraph reflecting this revision. In progress.	March 2017	
WFP Aviation EB.A/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.	The Aviation Service has assessed the impact of introducing safeguard clauses – bid security, performance bonds and liquidated damages – on the operational efficiency of WFP's aviation activities, and concluded that adding any of the proposed new clauses would have negative impacts on WFP's ability to operate efficiently and effectively, because of reduced responsiveness resulting from increased response time, increased cost or both. The Aviation Service is exploring the feasibility of adopting a protection clause from a template of the United Nations Department of Field Support, but only for long-term charter agreements. The service is also taking steps to reinforce performance clauses in current contracts. In the interim, WFP considers that adequate measures exist to mitigate residual risks. In progress.	March 2017	

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
WFP Aviation EB.A/2016	Recommendation 3 WFP may ensure regular review of the Quality Management System (QMS) and carry out other prescribed quality assurance (QA) reviews as a result of the regular QMS review. Similarly, the annual Aviation Field Operations Safety Assurance (AFOSA) review may be carried out as prescribed.	The QA review framework has been updated and communicated to all chief air transport officers in the field and relevant managers at Headquarters. The planning of QA evaluations of aviation field operations has been revised based on a new aviation governance framework. The Aviation Safety Unit (ASU) has improved tracking and planning of AFOSA missions. The plan for QA evaluation missions in 2017 is in line with the new approach. Complete.	Implemented	External Auditor considers the recommendation closed.
WFP Aviation EB.A/2016	Recommendation 4 WFP Aviation may ensure regular review of contracted Air Operator Certificate holders through Carrier Contract Performance Evaluations (CCPEs) and bring out the review reports in an objective, discernible and actionable manner.	The Aviation Service has developed an online CCPE form, which allows WFP to: <ul style="list-style-type: none"> ➤ ensure that forms for the evaluations of air carriers are completed accurately; ➤ monitor the timeliness of assessments; ➤ confirm that information is available globally and on time; ➤ qualify and substantiate ratings given to the entities being evaluated; and ➤ provide a platform for data analysis and statistics. Complete.	Implemented	External Auditor considers the recommendation closed.

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
WFP Aviation EB.A/2016	Recommendation 5 WFP Aviation may review setting up of Customer Service Centres (CSCs) in field operations and ensure that the twice-yearly customer surveys are conducted regularly.	CSCs commensurate to the size of operations have been established. Customer service focal points have been designated and their contact details have been communicated to customers. Customer surveys are being carried out as planned in project documents. Complete.	Implemented	External Auditor considers the recommendation closed.
WFP Aviation EB.A/2016	Recommendation 6 The Aviation Safety Unit (ASU) may ensure that all ASU officers attend the required training programmes.	To improve the documentation of ASU staff training, the unit issued an "ASU Training Policy and Programme", a guidance document that describes training in ASU, including initial induction training and planning and tracking of training. Complete.	Implemented	External Auditor considers the recommendation closed.
Audited Annual Accounts, 2016 (EB.A/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.	Agreed. The Secretariat will reinforce harmonization of beneficiary management systems and increase deployment rate of SCOPE.	December 2017	

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
Audited Annual Accounts, 2016 (EB.A/2017)	Recommendation 2 The External Auditor recommends that WFP regularly updates beneficiary information, documents the follow-up of modifications, and supervises the updates.	Agreed. The Secretariat will regularly update beneficiary information, document follow-up of modifications and supervise updates.	December 2017	
Audited Annual Accounts, 2016 (EB.A/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).	Agreed. The Secretariat will establish a secure beneficiary data transmission system. Beneficiary data are already secured during data transport to and from the SCOPE system, which is being rolled out to all CBT operations.	December 2017	

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
Audited Annual Accounts, 2016 (EB.A/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.	Agreed. The Secretariat will further analyse data on sales carried out by retailers to facilitate detection of potential errors or frauds and ensure the traceability of work carried out in this area.	December 2017	
Audited Annual Accounts, 2016 (EB.A/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 IPSAS 23.	Agreed. The Secretariat will analyse conditions associated with contributions, in particular those for which the donor reserves the right to decide on their utilization at a later date, to determine the appropriate accounting treatment.	December 2017	

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
Audited Annual Accounts, 2016 (EB.A/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.	Agreed. The Secretariat will make an inventory of third-party organizations for which it ensures a secretariat and fund management service, analyse the legal framework, and apply the appropriate accounting policy.	December 2017	
Audited Annual Accounts, 2016 (EB.A/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.	Agreed. The Secretariat will re-examine the accounting treatment of stand-by partner agreements and state the policy applied in Note 1 to the Financial Statements.	December 2017	

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Report Session issued	Recommendation	WFP response/action	Timeframe	External Auditor's comments (EB.A/2017)
Audited Annual Accounts, 2016 (EB.A/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.	Agreed. The Secretariat will improve traceability of the audit trail of contributions recorded in WINGS and the related contractual documentation, and reinforce monitoring of receivables.	December 2017	
Audited Annual Accounts, 2016 (EB.A/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.	Agreed. The Secretariat will carry out actions to address improvement areas observed with respect to IT general and application controls.	December 2017	

Acronyms Used in the Document

AFOSA	Aviation Field Operations Safety Assurance
ASU	Aviation Safety Unit
ATM	Air Transport Manual
CCPE	Carrier Contract Performance Evaluation
CO	country office
CoE	Centre of Excellence
COMET	country office tool for managing effectively
COMPAS	Commodity Movement Processing and Analysis System
CRF	Corporate Results Framework
CSC	Customer Service Centre
FPF	Forward Purchase Facility
LESS	Logistics Execution Support System
MOU	Memorandum of Understanding
NGO	non-governmental organization
OSC	Supply Chain Division
P4P	Purchase for Progress
QA	quality assurance
QMS	Quality Management System
RB	regional bureau
RMP	Performance Management and Monitoring Division
RTA	requested time of arrival
SABER SF	School Feeding Systems Approach for Better Education Results
SPR	Standard Project Report
UNHRD	United Nations Humanitarian Response Depot
WINGS	WFP Information Network and Global System