



# General Assembly

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Agenda Item 130

### Report of the Secretary-General on the activities of the Office of Internal Oversight Services

## Enhancing the internal oversight mechanisms in operational funds and programmes, updated views

### Report of the Secretary-General

#### *Summary*

The present report contains the latest views of funds and programmes concerning the report of the Secretary-General entitled “Enhancing the internal oversight mechanisms in operational funds and programmes, updated version” (A/55/826 and Corr.1). It is being transmitted to the General Assembly at its fifty-sixth session in accordance with resolution 55/259 of 14 June 2001.

The responses received from funds and programmes indicate that most entities have implemented the Secretary-General’s recommendations contained in the report. The majority have signed memorandums of understanding (MOUs) with OIOS to reimburse it for its investigation services and have established oversight committees or enhanced existing committees to include oversight responsibilities. OIOS is in consultations with UNICEF, UNRWA and WFP to seek representation on their enhanced audit committees, similar to its representation on the UNDP Management Review and Oversight Committee.

OIOS intends to propose the establishment of MOUs to formalize the provision of audit services to funds and programmes. OIOS also intends to include pertinent information on the oversight mechanisms at funds and programmes in its client profile database and in its future annual reports to the General Assembly, as appropriate.

The Secretary-General urges continued cooperation between the funds and programmes and OIOS on oversight matters in pursuance of General Assembly resolutions 48/218 B of 29 July 1994 and 54/244 of 23 December 1999.



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## I. Introduction

1. The present report contains the latest views of the funds and programmes on the updated version of the report of the Secretary-General on enhancing the internal oversight mechanisms in operational funds and programmes (A/55/826 and Corr. 1), as requested by the General Assembly in its resolution 55/259 of 14 June 2001, para. 2. The Assembly decided to defer until its fifty-sixth session consideration of the report, and requested the Secretary-General to transmit the updated views of the funds and programmes for its consideration during that session.

2. The Under-Secretary-General for Internal Oversight Services wrote on 9 August 2001 to all funds and programmes asking for their views on the report (A/55/826 and Corr.1), in particular on the following aspects:

(a) The status of memorandums of understanding (MOUs) signed by funds and programmes to reimburse OIOS for its services (A/55/826, para. 63, recommendation 1 B);

(b) Action taken or planned by entities to establish an oversight committee or to enhance existing committees with the permanent representation of the Under-Secretary-General for Internal Oversight Services (*ibid.*, para. 64).

3. Chapter II below contains a summary of the responses received from the funds and programmes, as of 31 January 2002, and chapter III summarizes conclusions of the OIOS on the responses. Annexes I and II contain tables showing the services provided by OIOS to funds and programmes in 2001 and the oversight committees established. Annex III contains additional detailed information provided by UNDP, UNHCR and WFP to update the report in A/55/826 and Corr.1.

## II. Updated views of funds and programmes

4. The majority of responses received from funds and programmes focused on developments regarding MOUs covering OIOS investigation services and the establishment or enhancement of committees dealing with oversight matters. The following is a summary of those responses.

### A. International Trade Centre

5. OIOS provides internal audit services to ITC. Its Senior Management Committee functions as an oversight committee, when required. It has undertaken to review reports and recommendations of the oversight bodies, as appropriate. The Committee, which meets weekly, is composed of the Executive Director, the Deputy Executive Director and the four Divisional Directors. It is assisted by staff in the Office of the Executive Director in charge of planning, monitoring and evaluation. A database is being developed to consolidate all recommendations and to enable senior management to monitor their implementation. ITC indicated that it would invite the Head of the OIOS office in Geneva to attend meetings of the Committee, when necessary. ITC has signed the MOU covering OIOS investigation services.

### B. United Nations Human Settlements Programme

6. OIOS provides internal audit services to the United Nations Human Settlements Programme, UN-Habitat,<sup>1</sup> which shares with UNEP the cost of an auditor and support staff in the OIOS Nairobi office, as well as related travel costs. In addition, it has been agreed that one of the major programmes of UN-Habitat, the Iraq Programme, will pay for the post of one resident auditor for activities executed by UN-Habitat in northern Iraq. The Monitoring and Evaluation Unit of the Office of the Executive Director is responsible for monitoring the implementation of oversight recommendations.

7. In addition, UN-Habitat has signed an MOU for investigation services provided by OIOS, including related travel costs. The programme intends to include oversight matters in the terms of reference of its Senior Management Group. UN-Habitat indicated that a representative of OIOS would be invited to participate in meetings when oversight matters are discussed.

### C. United Nations Office for Drug Control and Crime Prevention

8. OIOS provides internal audit services to ODCCP. Work is in progress to adjust the organizational framework of the ODCCP in line with the OIOS

recommendations contained in the report on the inspection of programme management and administrative practices in the Office for Drug Control and Crime Prevention (A/56/83). ODCCP will establish a Planning and Evaluation Unit to focus on planning and evaluation tools for programmatic purposes, as a point of reference for the assessment of the performance of ODCCP's programmes. ODCCP intends to establish an oversight committee with permanent representation of OIOS, pending consultations with its governing bodies. The Office signed the MOU with OIOS for investigation services, dated 25 January 2001.

#### **D. United Nations Development Programme**

9. UNDP provided detailed information updating A/55/826 and Corr.1, which is contained in annex III to the present report. The UNDP Management Review and Oversight Committee has recently finalized its revised terms of reference. The Under-Secretary-General for Internal Oversight Services participates as a permanent member of the Committee. UNDP signed the MOU for investigation services, dated 17 July 2001.

#### **E. United Nations Environment Programme**

10. OIOS provides internal audit services to UNEP through its Nairobi office (see para. 6 above). The Programme indicated it was considering including oversight matters in the terms of reference of its Senior Management Group, and would invite a representative of OIOS to participate in the Group's meetings when dealing with oversight matters. UNEP signed the MOU for investigation services, dated 1 March 2001.

#### **F. United Nations Population Fund**

11. UNDP provides internal audit services for UNFPA. The Fund undertook a realignment of its headquarters organizational structure in early 2000. Since then, UNFPA has been engaged in a comprehensive review and assessment of the realignment. Within this context, UNFPA senior managers were examining the Fund's accountability

framework and the terms of reference, as well as membership of existing and possible new committees that are intended to guide its operations. In doing so, UNFPA indicated that it would consider the Secretary-General's recommendation to establish an oversight committee. Investigations pertaining to UNFPA are covered by a separate MOU with OIOS, which was signed on 27 September 2001.

#### **G. Office of the United Nations High Commissioner for Refugees**

12. OIOS provides internal audit services to UNHCR. A new MOU for OIOS audit services provided to UNHCR was signed on 24 July 2001. UNHCR reports that evaluation will become part of the terms of reference of its Oversight Committee, on which OIOS is represented. As most of the investigation services provided by OIOS were covered by a separate agreement, the MOU signed in November 2001 covers services provided during the period September through December 2001. UNHCR provided detailed information updating A/55/826 and Corr.1, which is contained in annex III to the present report.

#### **H. United Nations Children's Fund**

13. UNICEF considered the OIOS recommendation to establish an oversight committee, but stated that it was confident that the existing mechanisms enable the Executive Director to discharge her oversight responsibility properly and had no plans to add a further layer of oversight review to those already in place. UNICEF cited regulation 3.1 of its Financial Regulations and Rules, which states that the Executive Director is fully responsible and accountable to the Executive Board for all phases and aspects of UNICEF's activities.

14. In addition to conducting financial audits, the UNICEF Office of Internal Audit now considers basic programme controls as part of each field audit. The Audit Committee, the Board of Auditors and the Division of Evaluation, Policy and Planning also take an active role in the oversight of its programmes to ensure quality and effectiveness. Both the Office of Internal Audit and the Division of Evaluation, Policy and Planning report regularly to the UNICEF Executive Board.

15. The Fund did not consider it necessary at this stage to establish a new committee in addition to its Audit Committee and proposed to revisit this question at a later date. In order to pursue more active identification of good practices, as recommended by the Board of Auditors, the Executive Director of UNICEF and the Administrator of UNDP have agreed that UNDP — a field-based programme with operational responsibility — participate in the UNICEF Audit Committee.

16. UNICEF said that it did not anticipate additional external participation on the committee at this time. Nonetheless, on the basis of the Secretary-General's recommendations in the previous report, OIOS has asked UNICEF to invite OIOS to participate in meetings, similar to OIOS arrangements with UNDP. UNICEF signed an MOU with OIOS for the provision of investigation services, dated 13 March 2001.

### **I. United Nations Institute for Training and Research**

17. OIOS provides internal audit services to UNITAR. The Institute reported that it was not considering the establishment of an oversight committee due to the extensive and intense network of control and monitoring, which was being carried out by its Board of Trustees. The Board approves programmes, budgets and accounts and its Executive Director, who reports every year to the Second Committee of the General Assembly. In addition, the UNITAR programme budget is submitted annually to the Advisory Committee on Administrative and Budgetary Questions (ACABQ) and the United Nations Board of Auditors verifies UNITAR accounts biennially. The OIOS Geneva office recently conducted an audit of the management and finances of the Institute.

18. Although UNITAR offered to raise the issue of establishing an oversight committee at the next session of its Board of Trustees, OIOS agrees with UNITAR that it is not necessary in view of its limited size. UNITAR signed an MOU with OIOS for investigation services, dated 20 April 2001.

### **J. United Nations Office for Project Services**

19. UNDP provides audit services to UNOPS. UNOPS reported that it is considering establishing a unit in the Office of the Executive Director dedicated to quality assurance and oversight matters. The unit would serve as the secretariat for an oversight committee, which would be established to ensure that essential systems and controls are in place to address accountability and quality assurance for UNOPS and serve as focal point for relations with all internal and external oversight bodies. UNOPS signed an MOU with OIOS for investigation services in November 2001.

### **K. United Nations Relief and Works Agency for Palestine Refugees in the Near East**

20. UNRWA reported that its Audit Committee functioned as its oversight committee but that it was not necessary for OIOS to be represented. However, UNRWA is proposing to invite OIOS to conduct a peer review of the work of its Audit and Inspection Department. In addition, OIOS is invited to follow up progress in the joint horizontal audit (OIOS and the Audit and Inspection Department) of the United Nations Joint Staff Pension Fund. UNRWA is also inviting OIOS to observe the forthcoming meeting of its Audit and Inspection Committee, as part of the peer review, to share best practices and experiences. UNRWA signed an MOU with OIOS for investigation services, dated 24 January 2001. This arrangement is in addition to the investigation services provided internally by its Audit and Inspection Department.

### **L. United Nations University**

21. OIOS provides internal audit services to UNU. The University was planning to update its 2000 Strategic Plan, which will be called Strategic Plan 2002 for a four-year time frame. During this review, UNU will consider the establishment of a separate oversight committee, possibly comprising external management and audit experts, and including the Under-Secretary-General for Internal Oversight Services as a permanent member. The question of whether to establish the oversight committee will be considered in the context

of UNU's limited size and budgetary resources, among other things. UNU signed an MOU with OIOS for investigation services, dated 18 October 2001.

### **M. World Food Programme**

22. In November 2001, to strengthen and consolidate oversight, WFP established a Division of Oversight Services, consolidating the three existing offices of Internal Audit, Evaluation and Monitoring, and the Inspector General under a new Director of Oversight Services. In addition, an internal WFP Audit Committee and the External Auditor continue to perform an oversight function. WFP stated that it did not envisage appointing external members in its Audit Committee. The Programme pointed out that under its financial regulation 12.1, the Executive Director is responsible for establishing internal controls, including internal audit and investigation, to ensure the effective and efficient use of resources of WFP and the safeguarding of its assets. Nevertheless, on the basis of the Secretary-General's recommendations in the previous report, OIOS has requested to be represented on WFP's Audit Committee, similar to the arrangement with UNDP.

23. WFP agrees that an MOU covering OIOS investigation services is necessary, and negotiations are near finalization on the terms of the MOU. An update of the details of WFP's oversight activities is contained in annex III to the present report.

### **N. United Nations Joint Staff Pension Fund**

24. OIOS has provided internal audit services for the UNJSPF since 1996 through a special OIOS audit unit financed by the Fund, as recommended by the Board of Auditors. UNJSPF reports that the inter-agency Pension Fund, administered by the tripartite United Nations Joint Staff Pension Board, which reports directly to the General Assembly, is not covered by any arrangement to perform internal oversight services. OIOS is looking into this situation. UNJSPF will proceed to finalize its detailed two-year audit plan with OIOS, once formal action has been taken by the General Assembly on its budget for the biennium 2002-2003.

25. UNJSPF will establish its own internal monitoring committee, comprised of the Fund's senior management, to ensure the implementation of internal and external audit recommendations, as recommended by OIOS. OIOS has contacted UNJSPF in order to establish an MOU for possible future investigation services provided by OIOS.

### **O. Joint United Nations Programme on HIV/AIDS**

26. WHO provides internal audit, inspection and investigation services for UNAIDS through its Office of Internal Audit and Oversight. These and other administrative services are provided to UNAIDS in accordance with the relevant resolution of the Economic and Social Council and the 1995 inter-agency MOU establishing UNAIDS. This is part of a framework agreement, renegotiated every two years, under which UNAIDS reimburses WHO for internal and external audit services. When required, WHO member States are called on for investigations on a reimbursable basis. UNAIDS benefits from this capability, as part of its framework agreement. OIOS has also provided investigative assistance pertaining to UNAIDS in 2001.

27. UNAIDS has clarified that it is not a fund or programme, but a joint and co-sponsored programme of eight United Nations agencies and organizations with the WHO Office of Internal Audit and Oversight being the sole body with an oversight mandate regarding UNAIDS. It will therefore not be included in future OIOS reports on funds and programmes. However, OIOS intends to contact UNAIDS to establish an MOU covering possible future investigation services provided by OIOS, as a result of reports submitted through sources other than WHO.

### **P. Office of the Iraq Programme**

28. OIOS has provided audit services to the OIP since 1998, as part of an arrangement with the Programme. OIOS has established a separate unit to provide audit coverage for the Iraq Programme. OIOS has contacted the OIP to establish an MOU for possible future investigation services provided by OIOS.

## Q. United Nations Fund for International Partnerships

29. UNFIP was established by the Secretary-General in March 1998. UNFIP reports that since its inception, the Board of Auditors has regularly audited UNFIP financial statements while the United Nations implementing partners have been responsible, inter alia, for ensuring audit coverage of project activities. In addition, ACABQ annually considers the UNFIP administrative budget in order to give its concurrence to the funding level of the office and review its annual activities. The Fifth Committee reviews reports on UNFIP to the General Assembly. OIOS is discussing with UNFIP how OIOS audit and investigation services would best support UNFIP's activities and operations.

## III. Conclusions

30. The responses from funds and programmes indicate that most entities have implemented the Secretary-General's recommendations I B and 2, contained in A/55/826 and Corr.1.

### (i) Recommendation I B (Status of MOUs with OIOS for investigation services)

The majority of funds and programmes, for which OIOS has provided investigation services, have signed an MOU with OIOS.<sup>2</sup> OIOS has contacted UNJSPF, UNAIDS and OIP in order to clarify the question of reimbursement for possible future investigation services for these entities.

### (ii) Recommendation 2 (oversight committees)

The majority of funds and programmes have established oversight committees, enhanced existing committees to include oversight responsibilities or intend to establish such committees in the near future,<sup>3</sup> as recommended by the Secretary-General. Regarding those entities for which OIOS does not provide audit coverage (UNICEF, UNRWA, WFP and UNDP), OIOS is seeking representation on their audit committees, similar to its representation on UNDP's Management Review and Oversight Committee, in pursuance of its responsibilities under General Assembly resolutions 48/218 B and 54/244. With regard to UNRWA, OIOS

appreciates the invitation to participate as observer in the first meeting of its Audit and Inspection Committee and might explore similar arrangements with WFP and UNICEF. With regard to entities for which OIOS does provide audit coverage, OIOS is satisfied that it will be able to obtain information through its services to ensure the Secretary-General that adequate oversight mechanisms are in place (UNITAR, UNU, UNJSPF, OIP and UNFIP).

31. In order to formalize the reimbursement for audit services, OIOS has contacted those funds and programmes for which it provides audit services to request that they sign an MOU, spelling out the level of services to be rendered and the nature of reimbursement.

32. OIOS is establishing client profiles for all funds and programmes, with pertinent information on the oversight mechanisms in place at those entities and will include information, as appropriate, in its future annual reports to the General Assembly.<sup>4</sup>

### Notes

<sup>1</sup> By its resolution 56/206 of 21 December 2001, the General Assembly decided to transform the Commission on Human Settlements and its secretariat, the United Nations Centre into the United Nations Human Settlements Programme (UN-Habitat).

<sup>2</sup> See annex I to the present report.

<sup>3</sup> See annex II to the present report.

<sup>4</sup> OIOS customarily invites the comments of all clients on the information included in the annual report before publication.

## Annex I

### OIOS services provided to funds and programmes in 2001 under memorandum of understanding

<i>Fund/programme</i>	<i>Investigation</i>	<i>Audit</i>
ITC	✓	✓
UN-Habitat	✓	✓ Proposed MOU
UNODCCP	✓	✓
UNDP	✓	Provided by UNDP
UNEP	✓	✓ Proposed MOU
UNFPA	✓	Provided by UNDP
UNHCR	✓	✓
UNICEF	✓	Provided by UNICEF
UNITAR	✓	✓ Proposed MOU
UNOPS	✓	Provided by UNDP
UNRWA	✓	Provided by UNRWA
UNU	✓	✓ Proposed MOU
WFP	MOU being finalized	Provided by WFP
UNJSPF	None to date	✓ Proposed MOU
UNAIDS	Proposed MOU	Provided by WHO
OIP	None to date	✓ Proposed MOU
UNFIP	None to date	✓ Proposed MOU

## Annex II

### Oversight committees in funds and programmes

<i>Fund/programme</i>	<i>Separate oversight committee</i>	<i>Other committees with oversight responsibilities</i>	<i>OIOS representation</i>
ITC		Senior Management Committee	ITC intends to invite the head of OIOS Geneva office.
UN-Habitat		Intends to include oversight matters in terms of reference for Senior Management Group	OIOS Nairobi office representative will be invited as necessary.
UNODCCP	Intends to establish an oversight committee, pending consultations with its governing bodies		UNODCCP intends to invite permanent representation of OIOS.
UNDP	UNDP Management Review and Oversight Committee		Under-Secretary-General for Internal Oversight Services is a permanent member.
UNEP		Intends to include oversight matters in terms of reference for its Senior Management Group	OIOS Nairobi office representative will be invited as necessary.
UNFPA	Establishment of oversight committee is being considered	Executive Committee	OIOS is a member of UNDP's Management Review and Oversight Committee.
UNHCR	UNHCR Oversight Committee is reviewing its terms of reference		Head of OIOS Geneva office is a permanent member.
UNICEF		Audit Committee	OIOS is seeking representation.
UNITAR			Through OIOS audit services.
UNOPS	Intends to establish oversight committee		OIOS is a member of UNDP's Management Review and Oversight Committee.
UNRWA	Audit and Inspection Committee (terms of reference to include oversight matters)		OIOS is seeking representation.

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<i>Fund/programme</i>	<i>Separate oversight committee</i>	<i>Other committees with oversight responsibilities</i>	<i>OIOS representation</i>
UNU	Is considering establishing committee under its 2002 UNU Strategic Plan		
WFP		Audit Committee	OIOS is seeking representation.
UNJSPF		Internal monitoring committee	Through OIOS audit services.
UNAIDS		WHO Audit Committee	
OIP			Through OIOS audit services.
UNFIP	UNFIP Management Team		

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## Annex III

### Detailed information received from funds and programmes updating the report of the Secretary-General in A/55/826 and Corr.1

<i>Fund/ programme</i>	<i>Relevant part of A/55/826 and Corr.1</i>	<i>Suggested change or comment by funds and programmes</i>
UNDP	Paragraph 17, note 5	As of 2000, the Office has three fully functioning regional audit service centres, each headed by a chief at the P-5 level and at least two audit staff, in addition to contracted Activities of Limited Duration (ALD) resources.
	Paragraph 20 (b)	Independent country reviews are no longer conducted within UNDP. Instead, UNDP is focusing on results and will be conducting Assessments of Country Results (ACRs), which will be managed by the Evaluation Office.
	Paragraph 41 (c)	Headed by one P-5 and at least two audit staff, in addition to contracted ALD resources.
UNHCR	Paragraph 23	In the third sentence, after “has been strengthened”, insert “and has introduced a policy that will devolve evaluation responsibilities to the organization’s regional bureaux and field offices”. In the fourth sentence, replace “Monitoring is part of a new operations management system” with “Monitoring is part of its operations management system”.
	Paragraph 24 and paragraph 64, recommendation 2 (a) (ii)	Replace “Section” with “Service”.
Annex I	Professional and above	1 234
	General Service posts	3 593
	Total number of posts	4 827
	Country level offices	123
	Regular budget 2000	19 596
	Regular budget 2001	19 179
	Voluntary contributions 2000	781 830
	Voluntary contributions 2001	855 231
	Total, 2000	801 427
	Total, 2001	874 410
Two-year total	1 675 837	
Annex III		Replace “Chief” with “Head” and “Section” with “Service”.
		Composition of UNHCR’s Oversight Committee: Deputy High Commissioner (Chair); Inspector General; Directors of Resource Management, International Protection, Operational Support, Communication and Information; 3 Directors of Bureaux; Heads of Human Resources, Financial Resources; and Chief, UNHCR Audit Service (IOS Geneva office). The terms of reference and composition are presently under review.

<i>Fund/ programme</i>	<i>Relevant part of A/55/826 and Corr.1</i>	<i>Suggested change or comment by funds and programmes</i>
WFP	Paragraph 32	<p>Add (OEDA) after “The Office of Internal Audit”.</p> <p>Replace the last sentence with the following: “Audit reports are submitted to the Executive Director, to the Audit Committee, and to the External Auditor, who reports to the Board. In addition, annual activities of OEDA are included in summary form in the Executive Director’s annual report to the Board.”</p>
	Paragraph 33	<p>Add (OEDE) after “Office of Evaluation”.</p> <p>Add “conducts evaluations of programme activities and provides corporate oversight of monitoring systems used by WFP country offices and implementing partners, including government agencies and non-governmental organizations”.</p> <p>In the first sentence, replace the text after (OEDE) with: “submits individual summary evaluation reports to the Executive Board and relevant operational units”.</p> <p>Delete the sentence: “Responsibility for monitoring has been transferred to the Office of Evaluation, which provides corporate oversight of monitoring systems used by government agencies, non-governmental organizations and WFP country offices.”</p> <p>In the last sentence, delete “best practices” and “future”.</p>
	Paragraph 34	<p>Add (OEDI) after “The Office of the Inspector General”.</p>
	Paragraph 42 (b)	<p>The WFP Office of Internal Audit also provides consulting services to the Programme. The WFP Office of Internal Audit performs ad hoc audits or other audit tasks which have very limited focus but with significant implications either on policies, procedures or systems in place (including reviewing, assessing and providing comments and suggestions) and which constitute management consulting services.</p>
	Paragraph 47 (j)	<p>Replace the first sentence with: “WFP is revising guidelines for results-based monitoring and project evaluation.” Add sentence: “The Executive Board approved, at its annual session in 2001, the WFP Strategic and Financial Plan 2002-2005, which included goals, objectives and performance indicators for the planning period. WFP is reviewing its procedures for the collection and use of performance indicator data in governance and management decision-making, lesson learning and accountability. As necessary, these functions will be strengthened and used to enable the production of an annual performance report to the Executive Board from 2004.”</p>
	Paragraph 49, line 3	<p>WFP established the Office of Inspection and Investigation (OEDI) in December 1994.</p>
	Paragraph 49, line 4	<p>Add (OEDI) after “Office of the Inspector General”.</p>

<i>Fund/ programme</i>	<i>Relevant part of A/55/826 and Corr.1</i>	<i>Suggested change or comment by funds and programmes</i>
Paragraph 51		WFP has its own inspection and investigation unit, the Office of the Inspector General (OEDI).
Annex I		<p><b>The current staffing is as follows:</b>            930 Professionals            238 National Officers            1,242 General Service            5,074 Other (UNVs, ALDs, short-term, and service contracts)            Total: 7,484</p> <p><b>Country offices:</b>            Headquarters in Rome            7 regional bureaux, of which 6 decentralized and 1 in Rome            87 country offices            7 liaison offices</p> <p>2000/2001: US\$ 3.502 million (total contributions and income).</p> <p>Column 4: Replace two first lines with: “Executive Board, reporting to ECOSOC and the FAO Conference”.</p> <p>Column 4: third line: add “and the Director-General of FAO”.</p>
Annex II, table 1		<p>Column 6: Internal: Replace “but not to the Executive Board” with “and to the External Auditor”.</p> <p>External: Amend sentence as follows: “The External Auditor, who is appointed by the Executive Board and reports to the Board on the biennial financial statements, makes observations and recommendations to management with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of WFP.”</p>
Annex II, table 4		The Office of the Inspector General was established in December 1994.