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**Executive Board
Annual Session**

Rome, 3–6 June 2013

RESOURCE, FINANCIAL AND BUDGETARY MATTERS

Agenda item 6



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31 May 2013

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REPORT OF THE ADVISORY COMMITTEE ON ADMINISTRATIVE AND BUDGETARY QUESTIONS (ACABQ)

The Executive Director is pleased to submit herewith the report of the ACABQ pertaining to WFP. The report covers the following agenda items:

- WFP Strategic Plan (2014–2017) (WFP/EB.A/2013/5-A/1)
- Audited Annual Accounts, 2012 (WFP/EB.A/2013/6-A/1)
- Appointment of Two Executive Board Members to the Selection Panel for the Appointment/Renewal of Two Audit Committee Members (WFP/EB.A/2013/6-B/1)
- Review of Financial Regulation 9.2–Timing of the Management Plan (WFP/EB.A/2013/6-C/1)
- Annual Report of the Audit Committee (WFP/EB.A/2013/6-D/1)
- Annual Report of the WFP Inspector General and Note by the Executive Director (WFP/EB.A/2013/6-E/1 + Corr.1 and WFP/EB.A/2013/6-E/1/Add.1)
- Report of the External Auditor on Working with Cooperating Partners and Management Response (WFP/EB.A/2013/6-F/1*)
- Report of the External Auditor on the Use of Cash and Vouchers and Management Response (WFP/EB.A/2013/6-G/1)
- Report on the Implementation of the External Auditor Recommendations (WFP/EB.A/2013/6-H/1)
- Financial Rules Update (WFP/EB.A/2013/6-I/1)

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Reference: AC/1815

Advisory Committee on
Administrative
and Budgetary Questions

30 May 2013

Dear Ms. Cousin,

Please find attached a copy of the report of the Advisory Committee on your submissions concerning:

For approval:

- WFP strategic plan (2014-2017) (WFP/EB.A/2013/5-A/1)
- Audited annual accounts for 2012 (WFP/EB.A/2013/6-A/1)
- Appointment of two Executive Board members to the selection panel for the appointment/renewal of two Audit Committee members (WFP/EB.A/2013/6-B/1)
- Review of Financial Regulation 9.2 (WFP/EB.A/2013/6-C/1)

For consideration:

- Annual report of the Audit Committee (WFP/EB.A/2013/6-D/1)
- Annual report of the WFP Inspector General (WFP/EB.A/2013/6-E/1)
- Note by the Executive Director on the annual report of the WFP Inspector General (WFP/EB.A/2013/6-E/1/Add.1)
- Report of the External Auditor on working with cooperating partners (WFP/EB.A/2013/6-F/1*)
- WFP management response to the recommendations of the report of the External Auditor on working with cooperating partners (WFP/EB.A/2013/6-F/1/Add.1)
- Report of the External Auditor on use of cash and vouchers (WFP/EB.A/2013/6-G/1)
- WFP management response to the recommendations of the report of the External Auditor on the use of cash and vouchers (WFP/EB.A/2013/6-G/1/Add.1)
- Report on the implementation of the External Auditor recommendations (WFP/EB.A/2013/6-H/1)

Ms. Ertharin Cousin
Executive Director
World Food Programme
Via C.G.Viola 68
Parco dei Medici
00148 Rome, Italy

For information:

- Financial rules update (WFP/EB.A/2013/6-I/1)
- Report of the Executive Director on the utilization of contributions and waivers of costs (General Rules XII.4 and XIII.4 (h)) (WFP/EB.A/2013/6-J/1)
- Report on the utilization of WFP's advance financing mechanisms (1 January-31 December 2012) (WFP/EB.A/2013/6-K/1)

I should be grateful if you could arrange for the Committee's report to be placed before the Executive Board at its forthcoming session, as a complete and separate document. I would appreciate it if a printed version of the document could be provided to the Advisory Committee at the earliest possible opportunity.

Yours sincerely,

Carlos G. Ruiz Massieu
Chairman

Encl.

WORLD FOOD PROGRAMME

Resource, Financial and Budgetary Matters

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee has considered the following four reports of the World Food Programme (WFP), presented for approval by the Executive Board:
 - (a) WFP Strategic Plan (2014-2017) (WFP/EB.A/2013/5-A/1);
 - (b) Audited annual accounts for 2012 (WFP/EB.A/2013/6-A/1);
 - (c) Appointment of two Executive Board members to the selection panel for the appointment/renewal of two Audit Committee members (WFP/EB.A/2013/6-B/1); and
 - (d) Review of Financial Regulation 9.2 (WFP/EB.A/2013/6-C/1).
2. The Advisory Committee also had before it eight documents presented for consideration and three for information (see annex I). During its consideration of the reports, the Committee met with the Assistant Executive Director for Resources Management and Accountability/Chief Financial Officer, as well as other representatives of WFP, who provided additional information and clarification concluding with written responses received on 23 May 2013.

II. Documents submitted to the Executive Board for approval

WFP Strategic Plan (2014-2017)

3. WFP indicates that its Strategic Plan (2014-2017) responds to an evolving external operating environment and drivers of change that are likely to have an important impact on future demand for food assistance and WFP's ability to respond (WFP/EB.A/2013/5-A/1, para. 2). In preparing the plan, WFP has taken into account lessons learned from internal and external consultations, the mid-term review of its Strategic Plan (2008-2013) and relevant independent evaluations. A summary of lessons learned is contained in annex II to the proposed Strategic Plan (2014-2017). The Advisory Committee notes from the Strategic Plan that WFP will pursue four strategic objectives for the period from 2014 to 2017, as follows (*ibid.*, summary):
 - (a) Save lives and protect livelihoods in emergencies;
 - (b) Support or restore food security and nutrition and establish or rebuild livelihoods in fragile settings and following emergencies;
 - (c) Reduce risk and enable people, communities and countries to meet their own food and nutrition needs; and
 - (d) Reduce undernutrition and break the intergenerational cycle of hunger.
4. According to WFP, its Strategic Plan frames the four strategic objectives according to their contribution to three overlapping priorities: (a) prepare for and respond to shocks; (b) restore and rebuild lives and livelihoods; and (c) reduce vulnerability and build lasting resilience (*ibid.*, para. 9). The three priorities are shared with governments and other actors and collectively contribute to the broader

global goals of reducing risk and vulnerability to shocks, breaking the cycle of hunger and achieving sustainable food security and nutrition. WFP explains the linkage between the three priorities and the four objectives, as well as the goals it aims to achieve under the relevant priorities and objectives in paragraphs 18 to 50 of the Strategic Plan. The main tools WFP intends to select to achieve the objectives, which include transfers, operational services, and technical assistance and partnerships and advocacy, are explained in paragraphs 52 to 55 of the Strategic Plan.

5. WFP provides information on measures to ensure effective and efficient implementation of the Strategic Plan in paragraphs 56 to 70 of the document. WFP will monitor and evaluate outputs and measure outcomes and impact over time and across operations through its strategic results framework (2014–2017), which contains a set of key outcome indicators with quality baselines and corporate targets (*ibid.*, summary and para. 64). In this regard, the Committee understands that the strategic results framework is yet to be finalized and will be submitted to the Executive Board later in 2013.
6. The Advisory Committee notes that WFP will pursue the four strategic objectives based on, *inter alia*, the Millennium Development Goals and that it is committed to working with governments and other partners to fight against hunger, including efforts to reduce the number of the nearly 870 million chronically undernourished people around the world (*ibid.*, summary and paras. 4 and 40). Upon enquiry, the Committee was informed that the estimated number of the undernourished was estimated at 980 million in 1990-1992, falling to 885 million in 2004-06 and 852 million in 2007-09, according to data published by the Food and Agriculture Organization. As a result, the developing world as a whole is closer to achieving the Millennium Development Goal target of reducing by half the percentage of people suffering from chronic hunger by 2015 than previous estimates.

Audited Annual Accounts, 2012

7. The document on the audited annual accounts for 2012 has two sections, including (a) the Executive Director's statement, statement on internal control, financial statements I-V and notes to the financial statements in section I; and (b) the opinion of the External Auditor on the financial statements and the long-form report of the External Auditor in section II (WFP/EB.A/2013/6-A/1).
8. The Advisory Committee notes that the External Auditor has rendered an unqualified audit opinion on the financial statements for the financial period ended 31 December 2012 (*ibid.*, sect. II, para. 8). The Financial statements include WFP's financial position, financial performance, changes in net assets, cash flow and a comparison of budget and actual amounts, and the notes to the statements.
9. The Advisory Committee further notes that the External Auditor has made a total of five recommendations related to inventory management (4) and asset management database (1) (*ibid.*, sect. II, p. 83, 88-92). The report on the implementation of the External Auditor recommendations (WFP/EB.A/2013/6-H/1) contains WFP's management response to the five recommendations (one implemented and four to be implemented by December 2013), as well as progress on the implementation of the recommendations outstanding at the Annual Session

of the Executive Board in 2012. **The Advisory Committee recommends that WFP implement the recommendations of the External Auditor as soon as possible.**

⇒ *Financial performance*

10. Statement II on financial performance showed total revenue of \$4,211.4 million against total expenses of \$4,395.7 million for 2012, reflecting a deficit of \$184.3 million (compared with a deficit of \$280.7 million for 2011). The Executive Director of WFP has provided information on the financial performance for 2012 in paragraphs 5 to 7 of her statement: the total revenue increased by \$475.3 million (13 per cent), while the expenses increased by \$378.9 million (9 per cent) (WFP/EB.A/2013/6-A/1, sect. I). The Executive Director explains that under IPSAS, WFP recognizes its contributions as revenue when contributions are confirmed in writing, and records expenses when goods and services are received and food commodities are delivered. Consequently, expenses in any one year may be higher or lower than the revenue received in that year (*ibid.*, sect. I. para. 4).
11. The Advisory Committee notes the deficits of \$184.3 million for 2012 and \$280.7 million for 2011 respectively, which, according to the External Auditor, represented an improvement in 2012 from the downward trend in operating deficit noted in 2011 (*ibid.*, sect. II, paras. 9 and 11). The improvement in the position of deficit was, according to the External Auditor, mainly a consequence of a 12.7 per cent increase in revenue in 2012, as compared to 2011. Upon enquiry, the Committee was informed that although WFP had a deficit in the past two years, the organization remained in a solid financial position with a fund balance for programme activities of US\$2,636 million. In addition, despite the difficult financial climate, WFP had maintained a strong funding level through continued support from donors. WFP revenue, expenses, surplus and/or deficit in the last five years are shown below (in millions of US dollars):

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Total revenue	5,115	4,373	4,266	3,736	4,211
Total expenses	<u>3,725</u>	<u>4,228</u>	<u>4,238</u>	<u>4,017</u>	<u>4,396</u>
Surplus (deficit)	1,390	145	29	(281)	(184)

12. The Advisory Committee recalls that in its audit of WFP financial statements for 2011, the External Auditor observed that the deficit of \$280.7 million at the end of 2011 did not, at the time, pose a threat to operations of WFP, as they were backed by an accumulated surplus (fund balances) of \$3,550 million to fund future operations. However, if there was a continuing trend of deficits in future years, it could erode the surplus and jeopardise the flow of operations (WFP/EB.A/2012/6(A,B,C,D,E,F,G,H,I)/2, para. 8). In this regard, the Advisory Committee notes that the magnitude of the deficit decreased in 2012 as compared with 2011. **Notwithstanding of the decrease in deficit in 2012, the Advisory Committee trusts that WFP will closely monitor its financial performance.**

⇒ *Level of food distribution*

13. Regarding food distributed by WFP, the External Auditor observed that the reach of WFP, as measured by the number of beneficiaries and the tonnage of food distributed, reduced over the recent years, as shown in the two tables in page 88 of the document on the audited annual accounts for 2012. At the same time, the value of cash and vouchers distributed has increased from US\$120.7 million in 2011 to US\$191.8 million in 2012. The Advisory Committee notes from the two tables and paragraph 19 that the quantity of food distributed for 2012 was at the lowest level in the past five years, though the value of food distributed increased by 203.4 million in 2012 from 2011, due to a combination of the increase in food commodity value and an increased distribution of high value commodities. The Committee further notes that WFP plans to increase the cash and vouchers programme to 30-40 per cent of the value of its food assistance by 2015 (see para. 29 below).

⇒ *Losses of food commodities and other assets*

14. As Note 9 shows, food commodity losses amounted to \$12.3 million for 2012, compared to \$9 million for 2011 (ibid., paras. 201-204). It also shows that fraud in 2012 comprised of theft and misappropriation of food commodities, non-food items, and cash involving WFP staff and third parties valued at \$99,533, of which nil has been recovered (\$38,951 in 2011). The Advisory Committee notes that WFP maintains a zero tolerance policy towards all instances of fraud and corruption, as stated in paragraph 17 of document WFP/EB.A/2013/6-E/1/Add.1. **The Committee trusts that WFP will implement relevant recommendations of external and internal audits and investigations in this regard.**

⇒ *Utilization of the budget*

15. Financial Statement V provides a comparison of the budget (original and final), actual amounts on a comparable basis and differences between the final budget and actual amounts for 2012, with differences (material, basis, timing, entity and presentation) explained in the Executive Director's statement and Note 6 to the financial statement. The Advisory Committee notes that WFP's budget and financial statements are prepared on a different basis, and that the organization encounters various constraints in budgetary utilization (ibid., sect. I, paras. 15-21 and Note 6). The Committee, nonetheless, notes that utilization of the final direct project cost budget was 60 per cent for 2012.
16. In this connection, the Advisory Committee recalls that in reviewing statement V of comparison of budget and actual amounts for 2011, the External Auditor pointed out that the variance between the final budget (\$5,988.4 million) and the actual expenditure (\$3,753.4 million) was larger, but the comparative analysis did not lend itself for use as a parameter to assess the performance of WFP in utilizing the authorized resources, due to WFP's voluntary funding model and the fact that WFP's budget was essentially a work plan based on identified needs, while implementation of projects depended on the availability of resources. It was, therefore, difficult to accurately assess the impact of the funding shortfalls on achievement of its project goals within the current framework. Consequently, the External Auditor was of the opinion (recommendation 2) that a resource plan must be prepared along with the work plan to make the budgetary exercise comprehensive and more meaningful (WFP/EB.A/2012/6(A,B,C,D,E,F,G,H,I)/2,

para. 13). In this regard, the Advisory Committee notes that WFP is studying the feasibility of integrating a resource plan into the planning process and will submit a related proposal to senior managers. Subject to approval, the Management Plan (2014-2016) will reflect the steps needed to fully integrate the resource plan into the various elements of the Management Plan, and the project planning process (WFP/EB.A/2013/6-H/1, p.51). **The Advisory Committee welcomes the approaches taken by WFP in this regard.**

17. In its review of the WFP Management Plan (2013-2015), the Advisory Committee expressed the view that WFP's approach of presenting its budget, of which 93 per cent was based on projections for ongoing requirements under a large number of individual projects, rather than on the anticipated level of resources, may not always provide a completely reliable prediction of its operations and does not facilitate measurement of its budget performance, and may impact negatively on the budget function as a planning tool. The Committee requested that WFP, in close consultation with its Executive Board, keep under review its budget formulation methodology (WFP/EB.2/2012/5(A,B,C)/2 WFP/EB.2/2012/4-A/2 WFP/EB.2/2012/13-A/2, para. 6).
18. Upon enquiry, the Advisory Committee was informed that in addition to collecting operational inputs from the country offices for the Management Plan, information on the priority level of each activity, the level of funding required to implement the activity (under which the activity would be trimmed or not fulfilled), the modality to reduce the activity (including caseload, number of feeding days, composition of rations) would also be requested. This would facilitate increased analysis of the 'Needs' gap, leading to greater detail in the Management Plan in terms of what type of activities, or regions, would most likely be impacted; and to identify potential solutions for meetings these needs. **The Advisory Committee supports WFP's efforts to develop a more viable mechanism with a view to improving its budgetary planning process and performance evaluation.**
19. **The Advisory Committee recommends approval of the audited annual statements for 2012.**

Review of Financial Regulation 9.2 – Timing of the Management Plan

20. WFP indicates that in accordance with Financial Regulation 9.2, the Executive Director shall circulate the proposed Management Plan to the Executive Board not later than 60 days before the last regular session of each calendar year (WFP/EB.A/2013/6-C/1, para. 1). However, as compliance with Regulation 9.2 has proven difficult since its adoption in 1992, WFP has sought exemptions from it for its submission of recent Management Plans. As shown in table 1 of the document, there was a time-lapse of 28 to 44 days between the submission of recent Management Plans and the sessions of the Executive Board for the period from 2003 to 2012.
21. WFP further indicates that during informal consultations on the Management Plan (2013–2015) and meetings with the Finance Committee of the Food and Agriculture Organization and the Advisory Committee, it was recommended that the WFP Secretariat review the regulation and propose a more appropriate deadline (*ibid.*, para. 3). The deadline should take into consideration the time needed for the consultative process as well as the efficiency of electronic dispatch and web posting

for document dissemination, while continuing to allow adequate time for the Board and governments to review the document prior to the last regular session of each calendar year.

22. WFP, therefore, proposes in the draft decision that the Executive Board (a) approves a change to Financial Regulation 9.2, by which the proposed Management Plan shall be circulated to members of the Board no later than 30 days before its last regular session of each calendar year; and (b) requests that the Secretariat provide a draft of the Management Plan prior to the last informal consultation on the proposed Management Plan so that all comments and concerns can be taken into consideration before the document is finalized. **The Advisory Committee recommends approval of the proposed change to Regulation 9.2 so that the proposed Management Plan shall be circulated to members of the Board not later than 30 days before the last regular session of each calendar year. The Committee expects that this revision will address the compliance difficulties experienced over a sustained period of time.**

Appointment of two Executive Board members to the selection panel for the appointment/renewal of two Audit Committee members

23. The Advisory Committee notes that WFP document WFP/EB.A/2013/6-B/1 contains the proposal by the Bureau of the Executive Board for two of the Board members to be appointed to the selection panel for the appointment/renewal of two Audit Committee members (whose terms will come to an end in July 2014). In accordance with paragraph 19 of the terms of reference of the Audit Committee, the process for selection of members of the Audit Committee shall involve a selection panel, which shall include two representatives of the Executive Board selected by the Board.

III. Documents submitted to the Executive Board for consideration

Annual Report of the WFP Inspector General

24. WFP's Inspector General stated in his annual report that in 2012, as in previous years, the oversight work performed and reported did not disclose any significant weaknesses in the internal control, governance and risk management processes in place across WFP that would have a pervasive effect on the achievement of WFP's objectives (WFP/EB.A/2013/6-E/1, para. 6). The Inspector General has, nonetheless, identified opportunities for further improvement, which are contained in paragraphs 12 to 20 of the report. A note by the Executive Director on the annual report of the Inspector General is issued in document WFP/EB.A/2013/6-E/1/Add.1.
25. The Advisory Committee notes from tables 1 and 2 of the annual report that the number of reports issued and expenditures incurred by the Oversight Office decreased for 2012. Upon enquiry, the Committee was informed that although the number of audit reports decreased, the actual audit coverage increased from 37.6% in 2011 to 44.3% in 2012 as shown in table 6 of the annual report, due to an increased focus on addressing risks at the work planning stage. The audit work plan was fully completed. On the investigations side, criteria for converting complaints into cases improved, resulting in fewer but more serious cases. The percentage of substantiated cases increased from 37% in 2011 to 50% in 2012 and there were no

outstanding investigation cases over 6 months as at 31 December 2012. Therefore, according to WFP, the decrease in number of reports and actual expenditures, which was mainly due to turn over in staffing, did not negatively impact the output of the Oversight Office.

26. With respect to outstanding investigation cases, the Advisory Committee recalls that it shared the view of WFP's Audit Committee that investigation cases outstanding for more than six months needed to be resolved sooner, where appropriate, and should be closely monitored (WFP/EB.A/2012/6(A,B,C,D,E,F,G,H,I)/2, para. 27). The Committee notes from the annual report that for the first time, no cases were outstanding for more than six months at the end of 2012 (WFP/EB.A/2013/6-E/1, para. 54). **The Advisory Committee welcomes the efforts made and progress achieved in this regard by the Oversight Office.**

Report of the External Auditor on working with cooperating partners

27. The External Auditor conducted an audit to assess the performance of WFP in managing its cooperating partners for the period from January 2010 to August 2012, covering WFP headquarters in Rome, 20 countries offices and 3 regional bureaux (WFP/EB.A/2013/6-F/1*). The Advisory Committee notes from the report that as nearly 80 per cent of WFP's food assistance programmes are implemented through non-governmental organization (NGO) and government partners, the success, or otherwise, in the achievement of the strategic objectives hinges on WFP's management of its cooperating partners. The External Auditor has made 10 recommendations, and WFP management response to the recommendations is provided in document WFP/EB.A/2013/6-F/1/Add.1.
28. The Advisory Committee was informed, upon enquiry, that extensive corporate guidance on NGO selection was available and that WFP's potential NGO partners were screened for a wide range of issues prior to selection. The Committee was also informed that as WFP often operated in a very context-specific environment and was sometimes driven by the need to act quickly, and in other times may not have a wide choice of NGOs available, Country Offices had designed their own selection systems. Further, the Field Level Agreement (WFP's corporate fixed-format contract which each partner must sign before working with WFP) contained provisions governing the conduct expected from the partners, and WFP had the flexibility to use non-compliance as a reason for terminating the agreement.

Report of the External Auditor on use of cash and vouchers

29. The report of the External Auditor on use of cash and vouchers (C&V) (WFP/EB.A/2013/6-G/1) provides findings of a performance audit on WFP's cash and vouchers programme. The audit covered 16 country offices, 3 regional bureaux and WFP headquarters. The External Auditor has made 11 recommendations, which have all been accepted by WFP management (WFP/EB.A/2013/6-G/1/Add.1). The External Auditor has observed that, though C&V interventions have been increasing (from \$5 million in 2008 to \$191.8 million in 2012; further to the expected 30 to 40 per cent of the value of WFP's food assistance by 2015), it would require time and a continued willingness to mainstream the changes into WFP's responses and programmes (see also para. 13 above). It would also need new skills, requiring re-profiling of

current staff and/or hiring staff with the required skills and experience. **Taking into account the increasing proportion of the cash and vouchers programme in the overall WFP assistance activities and potential risks associated with the delivery of the programme, the Advisory Committee trusts that WFP will closely monitor the implementation of the cash and voucher programme and implement the recommendations of the External Auditor in full and in a timely manner.**

IV. Other matters

Presentation of Financial Rules Update

30. The Executive Director has established and issued new Financial Rules with effect from 1 June 2013. The Executive Director circulates the Financial Rules, for information, to the Executive Board, the Advisory Committee and the Finance Committee of FAO. The Advisory Committee notes that the presentation of the updated Financial Rules contained in document WFP/EB.A/2013/6-I/1 does not highlight the amendments introduced, thereby limiting a clear understanding of the changes therein. **The Advisory Committee expects that the presentation of future Financial Rules updates will be improved, by highlighting the amendments, to facilitate better understanding**

ANNEX I

Documentation

For approval:

- WFP Strategic Plan (2014-2017) (WFP/EB.A/2013/5-A/1)
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- Appointment of two Executive Board members to the selection panel for the appointment/renewal of two Audit Committee members (WFP/EB.A/2013/6-B/1)
- Review of Financial Regulation 9.2 (WFP/EB.A/2013/6-C/1)

For consideration:

- Annual report of the Audit Committee (WFP/EB.A/2013/6-D/1)
- Annual report of the WFP Inspector General (WFP/EB.A/2013/6-E/1)
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- Report on the implementation of the External Auditor recommendations (WFP/EB.A/2013/6-H/1)

For information:

- Financial rules update (WFP/EB.A/2013/6-I/1)
- Report of the Executive Director on the utilization of contributions and waivers of costs (General Rules XII.4 and XIII.4 (h)) (WFP/EB.A/2013/6-J/1)
- Report on the utilization of WFP's advance financing mechanisms (1 January-31 December 2012) (WFP/EB.A/2013/6-K/1)