



Panel: “New audit focuses for International external audits”

International Audit Congress

Santiago, Chile

5-6 September 2024

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Outline

- Audit Mandate
- Audits
- Substantive Side
- Auditing the Substantive Side ?
- Examples
- Q&A



Audit Mandate

- UN Board of Auditors
 - Regulation 7.5. The Board of Auditors may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the Organization.
- World Food Programme
 - Financial Regulation 14.4: The External Auditor may make observations 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.



Audits

- What do we audit repeatedly?
 - Financial statements (we have to)
 - Performance areas like
 - Human Resources
 - Procurement
 - Information Technology
 - Transport
 - etc.
- In general, the administration which shall enable the entity to fulfil its mission (Support side).
- Do these audits result in an assessment (recommendations) whether the entity fulfils its mission/achieve its objectives (Substantive side)?



Substantive side (1)

- UN Peacekeeping Operations
 - Security Council Resolutions
 - Protection of Civilians,
 - Disarmament, demobilization and reintegration of ex-combatants (DDR),
 - Mine action (UNMAS),
 - Security sector reform (SSR) and other rule of law-related activities,
 - Protection and promotion of human rights;
 - others



Substantive Side (2)

- World Food Programme
 - General Regulations and Rules
 - Save lives, change lives
 - Distribute food and cash
 - Supporting the development of resilience



Auditing the Substantive Side ?

- What do member states get for their contributions?
- Auditee might not like it
- Could be controversial
- Auditor could be seen as trying to get involved in politics
- Committees might have a problem to process such findings/conclusions/recommendations
- Only after two to three years into the six-year mandate, deep understanding of the entity required
- ...



Examples (A/74/5 (Vol. II))

- Deployment despite lack of basic military skills
- A mission's mandated special military unit of 2,800 soldiers for offensive operations
- A battalion remained in the host country's capital and thus did not protect civilians in conflict-affected areas



Thank you. Questions?