



منظمة الأغذية  
والزراعة  
للأمم المتحدة

联合国  
粮食及  
农业组织

Food  
and  
Agriculture  
Organization  
of  
the  
United  
Nations

Organisation  
des  
Nations  
Unies  
pour  
l'alimentation  
et  
l'agriculture

Продовольственная и  
сельскохозяйственная  
организация  
Объединенных  
Наций

Organización  
de las  
Naciones  
Unidas  
para la  
Agricultura  
y la  
Alimentación

## FINANCE COMMITTEE

**Hundred and Thirty-fourth Session**

**Rome, 21 – 22 October 2010**

**Policy for Disclosure of Internal Audit Reports to Member States**

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

**Mr Suresh R. Sharma**  
**Inspector General and Director, Oversight Office**  
**World Food Programme**  
**Tel: +3906 6513 2700**

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### **EXECUTIVE SUMMARY**

- **The Policy for disclosing internal audit reports to Member States is presented to the Board for approval. The document outlines the methods for implementation of the policy, which are given in paragraphs (a) through (g).**

### **GUIDANCE SOUGHT FROM THE FINANCE COMMITTEE**

- The Finance Committee is requested to note WFP's proposed policy on disclosure of internal audit reports to Members States, and to endorse it for consideration and approval by the Executive Board (EB).

#### **Draft Advice**

- **In accordance with Article XIV of the General Regulations of WFP, the FAO Finance Committee advises the WFP Executive Board to approve the "Policy for Disclosure of Internal Audit Reports to Member States".**

برنامج  
الأغذية  
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Programme  
Alimentaire  
Mondial

World  
Food  
Programme

Programa  
Mundial  
de Alimentos

**Executive Board  
Second Regular Session**

**Rome, 8–11 November 2010**

## **POLICY ISSUES**

### **Agenda item 4**

*For approval*



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## **POLICY FOR DISCLOSURE OF INTERNAL AUDIT REPORTS TO MEMBER STATES**



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## NOTE TO THE EXECUTIVE BOARD

**This document is submitted to the Executive Board for approval**

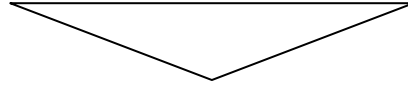
The Secretariat invites members of the Board who may have questions of a technical nature with regard to this document to contact the WFP staff focal point indicated below, preferably well in advance of the Board's meeting.

Director, OS\*:                      Mr S. Sharma                      tel.: 066513-2700

Should you have any questions regarding matters of dispatch of documentation for the Executive Board, please contact Ms I. Carpitella, Administrative Assistant, Conference Servicing Unit (tel.: 066513-2645).

\* Inspector General and Oversight Office

## DRAFT DECISION\*



The Board approves “Policy for Disclosure of Internal Audit Reports to Member States” (WFP/EB.2/2010/4-B/1).

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\* 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.

## POLICY FOR DISCLOSURE OF INTERNAL AUDIT REPORTS TO MEMBER STATES

The World Food Programme (“WFP”) affirms its commitment to transparency and accountability in all its activities and decision-making. Accordingly, the Executive Director may make WFP’s internal audit reports, once issued in final format, available to States Members of the United Nations and Member Nations of the Food and Agriculture Organization of the United Nations (FAO) (each a “Member State”) in accordance with the procedures outlined below, which will not be applied retroactively:

- a) Requests for access to internal audit reports are to be made in writing and should be specific as to the internal audit report, the reason and purpose for the request, and confirm the Member’s adherence to these procedures of disclosure and to the obligation of confidentiality.
- b) Having considered and determined that the written request is consistent with these procedures of disclosure, the Executive Director will, prior to disclosure, immediately inform and provide a copy of the request to the Board and, where the internal audit report in question contains findings related to a specific Member State, inform the Government of that Member State. The concerned Government will be provided with the opportunity to review the internal audit report in question, which will be made available for reading at the Office of the Inspector General and Director, Oversight Office, and comment on the report.
- c) The Executive Director may, having given the concerned Government reasonable time to read and comment on the report, make the requested internal audit report available for review to the requesting Member State and in making the report available shall exercise the greatest discretion and protect the legitimate rights of countries where WFP has programmes.
- d) Information contained in a WFP internal audit report shall be treated as confidential by any Member to which it is made available.
- e) Should the Executive Director decide to make an internal audit report available for review by a Member, such report a) shall be made available on a voluntary basis without prejudice to the privileges and immunities of WFP; and b) shall only be made available for reading at the Office of the Inspector General and Director, Oversight Office. No copies of the internal audit report, or any part thereof, irrespective of the utilized media, process or means shall be made during the consultation.
- f) Where information contained in an internal audit report is deemed by the Executive Director to be particularly sensitive in relation to a Member; or as compromising to a pending action; or as being likely to endanger the safety or security of any individual, or to violate his/her rights or invading his/her privacy, such internal audit report may be redacted or withheld in its entirety at the discretion of the Executive Director or Inspector General and Director, Oversight Office.
- g) The Inspector General and Director, Oversight Office shall include in his/her annual report to the Board, starting in 2011, information on the implementation of this decision, including, *inter alia*: the number of requests to make internal audit reports available; the outcomes of those requests; the number of internal audit reports disclosed and their titles; and confirmation of adherence to the principle of confidentiality for audit information disclosed in accordance with this decision.