

**REVIEW OF AUDITS BY WORLD BANK GROUP MEMBERS'
SUPREME AUDIT INSTITUTIONS**

PERIOD COVERED: JULY 2013 - JUNE 2015

OPERATIONS POLICY AND COUNTRY SERVICES

SEPTEMBER 30, 2015

ABBREVIATIONS AND ACRONYMS

DFID	UK Department for International Development
EU	European Union
FY	Fiscal year
GAO	Government Accountability Office of the United States
IBRD	International Bank for Reconstruction and Development
IDA	International Development Association
IFC	International Finance Corporation
IMF	International Monetary Fund
INTOSAI	International Organization of Supreme Audit Institutions
MAAG	Multilateral Audit Advisory Group
MAR	Multilateral Aid Review
MIGA	Multilateral Investment Guarantee Agency
NAO	National Audit Office of UK
NAOD	National Audit Office of Denmark
OAGC	Office Auditor General of Canada
OECD	Organisation for Economic Co-operation and Development
OPCS	Operations Policy and Country Services
PFM	Public financial management
SAI	Supreme audit institution
UK	United Kingdom
US	United States
USAID	United States Agency for International Development
WBG	World Bank Group

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I. INTRODUCTION

1. On January 12, 2001, the Boards of Executive Directors of the IBRD and IDA approved a framework setting out the principles and procedures for cooperation on audits conducted by World Bank Group (WBG) members' supreme audit institutions (SAIs).¹ On July 25, 2006, the SAI Framework was extended to the IFC and MIGA, with refinements set out in an Explanatory Note.²
2. **Purpose of this review.** Under the SAI Framework, WBG Management reports annually to the Audit Committee. As no requests from Bank members' SAIs FY14, it was agreed with the former Audit Committee Chair that management will provide a report covering FY14 and FY15. In FY15, there also have been no requests. Annex A to this report provides an overview of the SAI requests from January 2001 through June 2015.

II. PROCEDURES FOR COOPERATION WITH SAIS

3. Procedures established under the SAI Framework provide a transparent and consistent approach to processing SAI audits while respecting the WBG's multilateral character and the confidentiality of WBG information. The framework applies to operational, performance, efficiency, effectiveness, and value-for-money audits by an SAI, but not to financial audits.
4. **Rules of engagement.** The SAI requests are channeled through the office of the Bank Board's Executive Director representing the WBG member country of the requesting SAI. The SAI provides written audit questions and written terms of reference outlining the audit's objectives, scope, methodology, timeline, expected travel, documentation, and information needs in relation to the WBG. Before any meeting with WBG staff, the SAI provides a list of questions or themes it would like to address during the meeting. All information made available in the conduct of the audit—whether through documents or interviews with WBG staff—is released in a manner consistent with WBG disclosure policies.
5. **Multilateral Audit Advisory Group.** The SAI Framework provides for independent and professional advice to the WBG Board of Directors (Executive Board) and Management through a Multilateral Audit Advisory Group (MAAG). The MAAG is composed of three Auditors General (or their senior representatives), appointed by the Audit Committee. During the period this review was being prepared, the MAAG members were the Auditor General of Mexico, Mr. Juan Martin Portal Martinez; the Auditor General of Uganda, Mr. John Mwanga; and a senior official from the

¹ *A Framework for Audits by the World Bank Group Members' Supreme Audit Institutions* (R2000-234/1), January 9, 2001.

² *A Framework for Audits by the World Bank Group Members' Supreme Audit Institutions. A Joint Policy Framework for IBRD, IDA, IFC and MIGA* (R2006-0129, IDA/R2006-0141, IFC/R2006-0200, MIGA/R2006-0038), June 30, 2006.

United Kingdom National Audit Office, Mr. Martin Sinclair.³ Costs associated with the MAAG are borne by the Executive Board.

6. ***MAAG private sector representation.*** To better reflect the private sector orientation of IFC and MIGA, the Explanatory Note provided for extending MAAG membership to a representative of a major accountancy firm. The Audit Committee subsequently concluded that it was not necessary to include such a representative on a full-time basis, but it retains the option of obtaining such a private sector resource on a temporary basis whenever the need arises.

7. ***Centralized management oversight.*** In line with the provisions of the SAI Framework and the refinements approved by the Executive Board, Management oversight for all SAI audits has been centralized in the Bank's Operations Policy and Country Services (OPCS) Vice Presidency, IFC's Business Risk Department, and MIGA's Executive Office. The SAI coordinator in OPCS is responsible for liaising with the SAI through the relevant Executive Director's Office and the MAAG, liaising with the central oversight units in IFC and MIGA, monitoring SAI requests, briefing WBG staff on the framework, and attending meetings of WBG staff with SAI representatives. Adhering to the SAI Framework's guiding principle of transparency, OPCS maintains a dedicated website,⁴ accessible to WBG staff, on which it posts guidelines for the Executive Board and staff, the framework and its refinements, reports to the Audit Committee, and an overview of all audit requests submitted to the World Bank Group since 2001.

8. ***WBG response.*** Depending on the audit's subject, scope, and level of confidentiality, and the extent of involvement of WBG members, SAI requests fall into one of three categories, which determine the roles of WBG Management, the MAAG, the Audit Committee, and the Executive Board of the concerned WBG institution in responding to the SAI request. The MAAG reviews all SAI requests and proposes classification by the Audit Committee to ensure consistency of treatment and objectivity. Management reports annually to the Audit Committee on SAI-related activity.

- ***Category I: Requests for clarification of information already in the public domain or requests whose scope does not include the WBG or its programs.*** Management responds to requests by providing the relevant information consistent with the WBG disclosure policies, seeking clarifications by the MAAG as necessary. Management provides feedback on the factual accuracy of any sections of the SAI draft report that feature the WBG.
- ***Category II: Requests for audits of the WBG, its programs, or a WBG member.*** Management informs the Executive Board of the SAI request. When the SAI audit focuses on a WBG member country, the Audit Committee first consults the Executive Director representing the member, seeking clarifications by MAAG as necessary. The entire SAI draft report is reviewed by the WBG for factual accuracy and by MAAG for consistency and scope. Management provides formal written comments in response to the draft audit report. The WBG reserves the right to include the MAAG comments as part of the formal response to the report, and the SAI agrees to incorporate such comments in their entirety in its final report.

³ The process of selecting a new MAAG member, undertaken in FY14 on the resignation of Mr. Philippe Adhemar (France), resulted in the nomination and subsequent appointment of Mr. Juan Martin Portal Martinez.

⁴ OPCS - Audits by Bank Members' Supreme Audit Institutions, <http://go.worldbank.org/2TOG0SDL00>.

- **Category III: Requests for audits involving access to confidential information.** Management informs the Audit Committee of the SAI request, and the Audit Committee makes a recommendation to the Executive Board regarding the WBG response to the request. The Audit Committee, in close collaboration with Management, oversees each audit that is agreed on, and clarifications by MAAG are sought as necessary. The Executive Board reviews and approves the release of any confidential information arising from these audits. The entire SAI draft report is reviewed by the WBG for factual accuracy and by MAAG for consistency and scope. Management provides formal written comments in response to the draft audit report. The WBG reserves the right to include the MAAG comments as part of the WBG formal response to the report, and the SAI agrees to incorporate such comments in their entirety in its final report.

III. ACTIVITIES IN RESPONSE TO SAI REQUESTS, JULY 2013 - JUNE 2015

9. Since 2001, the World Bank has received and processed 61 SAI requests—an average of 5 per year. Between July 2013 and June 2015, Bank Management did not receive any audit requests. Table 1 shows the source and category of all requests, and Table 2 shows the distribution of requests by category and time period. Details on each request are presented in Annex A.

**Table 1. Requests for Audits by Supreme Audit Institutions under the Framework:
July 2001 - June 2015**

<i>Supreme audit institution</i>	<i>Total</i>	<i>Classification of request</i>		
		<i>Category I</i>	<i>Category II</i>	<i>Category III</i>
U.S. Government Accountability Office		46	8	-
INTOSAI		1		
National Audit Office of Denmark		1	-	-
United Kingdom National Audit Office		2	-	-
European Court of Auditors		1	-	-
DFID Internal Audit Department		1	-	-
Office of Auditor General of Canada		1	-	-
Total	61	53	8	-

**Table 2. Requests for Audits by Supreme Audit Institutions under the Framework:
Distribution over the period January 2001 - June 2015**

<i>Period Covered</i>	<i>Total</i>	<i>Classification of request</i>		
		<i>Category I</i>	<i>Category II</i>	<i>Category III</i>
January 2001 – June 2002	6	5	1	-
July 2002 – March 2004	12	9	3	-
April 2004 – July 2005	9	9	-	-
August 2005 – March 2008	19	18	1	-
April 2008 – September 2009	2	2	-	-
October 2009 – June 2011	6	5	1	-
July 2011 – June 2012	4	3	1	-
July 2012 – June 2013	3	2	1	-
July 2013 – June 2014	-	-	-	-
July 2014 – June 2015	-	-	-	-
Total	61	53	8	-

10. **WBG effort required.** Management responds to each request by consulting the MAAG about classifying the request and providing the requested information. Although 87 percent of audit requests are classified as Category I, a single Category II request may require considerable and sustained time and effort by Management and staff.

11. **Screening for SAI Framework activities.** During the review period, there was a decline in the number of SAI audit requests compared to previous years, though staff devoted a substantial amount of time and effort to screening disparate requests from various entities to decide whether the SAI Framework applies.

12. **Costs of SAI audits.** WBG Management has no control over the timing, nature, associated costs, and number of external audit requests; these numbers have fluctuated over the years. Between July 2013 and June 2015 no direct costs were incurred, since there were no new audit requests.

Table 3. Estimated Total and Average Costs of SAI Audits per Period in FY11-FY15 (US\$)

<i>Category</i>	<i>Reporting period ending:</i>				
	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>
Total costs incurred	221,000	362,000	84,000	-	-
Average cost per audit	36,800	72,400	28,000	-	-

13. **Meeting with the MAAG.** At the request of the Audit Committee, WBG Management will organize a meeting with members of the MAAG to exchange views with the Committee and to share information, including policy changes at the WBG.

Annex A: OVERVIEW OF SAI AUDITS, JANUARY 2001 - JUNE 2015*Category I Requests*

1. **GAO—2002: The Global Food for Education Initiative.** The review focuses broadly on U.S. government agencies, the World Food Program, and private voluntary organizations. The GAO report is available at <http://www.gao.gov/new.items/d02328.pdf>.
2. **GAO—2002: NASA Lessons Learned from Mishaps.** The review focuses on U.S. government agencies. The GAO approached the Bank only to access its expertise as a knowledge institution. The GAO report is available at <http://www.gao.gov/new.items/d02195.pdf>.
3. **GAO—2002: The International Response to the Illicit Trade in “Conflict Diamonds.”** The review focuses mainly on U.S. government agencies and the United Nations but also sought some economic data and research done by the Bank. The GAO report is available at <http://www.gao.gov/new.items/d02425t.pdf>.
4. **GAO—2002: U.S. Democracy-Related Assistance to Latin America and the Caribbean.** The review focuses on U.S. assistance in the Region. To put this assistance in perspective, GAO also asked the Bank and other donors about their experience. The GAO report is available at <http://www.gao.gov/new.items/d03358.pdf>.
5. **GAO—2002: Industrialized Countries’ Policies on Older Workers.** The GAO sought advice from Bank experts who did research in this area mainly for application to the Bank’s client countries. The GAO report is available at <http://www.gao.gov/new.items/d03307.pdf>.
6. **GAO—2004: Global Fund to Fight AIDS, Tuberculosis, and Malaria.** The review focuses on (a) the Fund’s origin’s and structure, (b) the Fund’s existing and future financial pledges and how the Fund made grant decisions during 2002, and (c) how the Fund addressed key issues of monitoring and evaluation, fiduciary and financial accountability, and procurement. The GAO report is available at <http://www.gao.gov/new.items/d03601.pdf>.
7. **GAO—2004: Food Crisis: Southern Africa.** The review focuses on the food crisis in southern Africa: its causes, the amount of assistance needed to avert famine and achieve food security, and the principal obstacles to success. The GAO report is available at <http://www.gao.gov/new.items/d03644.pdf>.
8. **GAO—2004: Transition in United Nations Peacekeeping Operations.** The review focuses on progress that the United Nations, with cooperation and support from the international community in general, has made in improving planning and management of transitions in peacekeeping operations. The GAO report is available at <http://www.gao.gov/new.items/d031071.pdf>.
9. **GAO—2004: Food Aid and Agricultural Assistance to Afghanistan.** The review focuses primarily on the effectiveness of food and agriculture assistance to Afghanistan since 1999, Afghanistan’s future needs, management of the assistance and the strategies, and coordination mechanisms being developed by the United States and international organizations to help improve food security. The GAO report is available at <http://www.gao.gov/new.items/d03607.pdf>.

10. **GAO—2004: Microenterprise Assistance.** The review focuses on U.S. microenterprise assistance abroad. GAO asked for a meeting with Bank staff to benefit from expert experience on microenterprise development. The GAO report is available at <http://www.gao.gov/new.items/d04171.pdf>.

11. **GAO—2004: President's Emergency Plan for AIDS Relief.** The review focuses on studies and other documentation on AIDS treatment programs in resource-poor settings. The GAO report is available at <http://www.gao.gov/new.items/d04784.pdf>.

12. **GAO—2004: Democracy, Human Rights, and Rule of Law Assistance to China.** The review focuses on U.S. programs and initiatives aimed at improving democracy, human rights, and rule of law in China, the outcome of these efforts, and the extent to which these efforts were coordinated with one another and with other internationally supported programs aimed at attaining similar goals. The GAO report is available at <http://www.gao.gov/new.items/d04445r.pdf>.

13. **GAO—2004: U.S. Government Supported Anti-Corruption Programs in Sub-Saharan Africa.** The review focuses on the specific goals of U.S. government anticorruption assistance and the extent to which these efforts have been coordinated among U.S. agencies and with other international donors. The GAO report is available at <http://www.gao.gov/new.items/d04506.pdf>.

14. **GAO—2004: Flaring and Venting of Natural Gas.** The review evaluates the economic and environmental aspects of natural gas venting and flaring in association with oil and natural gas exploration, production, and distribution by country. The GAO report is available at <http://www.gao.gov/new.items/d04809.pdf>.

15. **GAO—2005: Coordination of U.S. Efforts Abroad to Deter Terrorists' Use of Alternative Financing Mechanisms.** The review aims at assessing (a) U.S. efforts abroad, including the U.S. role in multilateral efforts, to deter terrorists' use of alternative financing mechanisms, and (b) challenges faced by U.S. government agencies and international entities in coordinating international initiatives to deter terrorists' use of alternative financing mechanisms. The GAO report is available at <http://www.gao.gov/new.items/d0619.pdf>.

16. **GAO—2005: Review of the USAID Cash Transfer Program in Egypt.** The review aims to assess implementation of the actions and reforms agreed through the Development Support Program and its predecessor, the Sector Policy Reform Program, including the criteria used by USAID to assess the Government of Egypt's actions to implement the agreed reforms, and the role of these programs in broader U.S. efforts to support Egypt's economic reforms. The GAO report is available at <http://www.gao.gov/new.items/d05731.pdf>.

17. **GAO—2005: Study of Global Fund to Fight AIDS, TB, and Malaria Grants.** The study assesses performance of Global Fund grants for which there was a first disbursement on or before December 31, 2003; it examines the frequency of disbursements and reports on grant progress from principal recipients and local agents. The GAO report is available at <http://www.gao.gov/new.items/d05639.pdf>.

18. **GAO—2005: Review of the Middle East Partnership Initiative.** The review focuses on the State Department's Middle East Partnership Initiative, which promotes reform in democratic practices and civil society, education, economic growth and employment, and empowerment of

women. It evaluates the State Department's methodology to assess assistance needs in the countries that participate in the Initiative, performance monitoring and evaluation, and integration of the Initiative with U.S. and other assistance in the region. The GAO report is available at <http://www.gao.gov/new.items/d05711.pdf>.

19. **GAO—2005: Review of the Millennium Challenge Corporation.** The review focuses on the procedures used by the Millennium Challenge Corporation to determine eligibility for Millennium Challenge Account funds, monitoring and evaluation of assistance, coordination with other development assistance agencies at the strategic and project levels, and corporate governance. The GAO report is available at <http://www.gao.gov/new.items/d05625t.pdf>.

20. **GAO—2005: Review of the International Remittance Transfer System.** The review focuses on consumer protection issues, such as the types of disclosures provided to consumers who remit funds from the U.S., and seeks to pinpoint aggregate data on personal remittance flows from the U.S. to other countries. The GAO report is available at <http://www.gao.gov/new.items/d06204.pdf>.

21. **GAO—2005: Study of Global Malaria Control Efforts.** The study assesses implementation of U.S.-funded and other programs to control malaria and identifies challenges and bottlenecks that hinder U.S. involvement in the implementation of national malaria control strategies. The GAO report is available at <http://www.gao.gov/new.items/d06147r.pdf>.

22. **GAO—2005: Study of Social Security Reform: Lessons from Abroad.** The study focuses on reforms of public pension systems undertaken mainly in OECD countries and Chile. It seeks to draw lessons from other country experiences that could be applicable to the U.S. The GAO report is available at <http://www.gao.gov/new.items/d06126.pdf>.

23. **INTOSAI—2005: Information Request on the financial rules and regulations of the Global Environment Facility.** An INTOSAI Task Force on the audit of international institutions was interested in the financial rules and regulations of the Global Environment Facility audit regulations, and the most recent audit reports, all of which the Bank communicated to INTOSAI. All data are publicly available on the Global Environment Facility website: www.thegef.org.

24. **GAO—2005: Review of U.S. Tsunami Reconstruction Program.** The review assesses the U.S. program to support reconstruction in the countries affected by the December 2004 tsunami, and the coordination of U.S. agencies internally and with other intergovernmental and nongovernmental organizations. The review focuses on Indonesia and Sri Lanka, which received the bulk of U.S. assistance. The GAO report is available at <http://www.gao.gov/new.items/d06488.pdf>.

25. **GAO—2005: Review of Micronesia Social and Economic Conditions.** The review assesses the impact of the Compacts of Free Association on the socioeconomic development of the Federated States of Micronesia and the Republic of Marshall Islands. The GAO report is available at <http://www.gao.gov/new.items/d06590.pdf>.

26. **NAOD—2005: Review of Denmark's Contribution to Multilateral Organizations.** The review evaluates the Danish Ministry of Foreign Affairs' support for the Millennium Development Goals, cooperation with other donors and multilateral organizations, Danish monitoring of

multilateral aid, and Danish assessment of multilateral organizations' efforts to combat corruption. The NAOD report is available at <http://www.folketinget.dk/BAGGRUND/statsrev/SR1605.pdf>.

27. **GAO—2006: Review of the Implementation of the Clean Diamond Act.** The review seeks to assess U.S. efforts to implement the Clean Diamond Act and U.S. coordination with other international partners to facilitate the adoption of the Kimberley Process Certification Scheme. The GAO report is available at <http://www.gao.gov/new.items/d06978.pdf>.

28. **GAO—2006: Review of U.S. Efforts to Prevent/Delay Onset of Pandemic Influenza.** The review focuses on U.S. efforts to assess risks, identify needs, and set priorities for strengthening surveillance and response capacity in high-risk countries and considers how these efforts translate into U.S. Government programs. It also assesses the technical and practical challenges for preparing effective vaccines. The GAO report is available at <http://www.gao.gov/docdblite/details.php?rptno=GAO-07-604>.

29. **GAO—2006: Review of U.S. International Basic Education Efforts.** The review examines what U.S. agencies are involved in implementing international basic education programs, including funding levels and types of programs, and what other sources of funding are provided by host countries and bilateral and multilateral donors: What are the U.S. agencies' strategies for funding international basic education programs, and how do they evaluate implementation? What are challenges to program delivery, and what improvements could result in more effective program delivery? The GAO report is available at <http://www.gao.gov/docdblite/details.php?rptno=GAO-07-523>.

30. **DFID Internal Audit Department—2006: Audit of DFID Systems and Controls for Managing DFID-financed Trust Funds Administered by the Bank.** The review assesses whether, when using trust funds, DFID spending departments comply with DFID strategic engagements and institutional strategies for working with the Bank. This is the first time a Bank member's Internal Audit Department has made a request under the SAI Framework .

31. **GAO—2006: Review of UN Activities in Burma/Myanmar.** The review focuses on the activities carried out by 13 United Nations entities that are actively engaged in Myanmar. It assesses what activities these entities are conducting and how restrictions imposed by the Government of Myanmar, the U.S. Government, and the governing bodies of some entities have affected their ability to execute and monitor program activities. The GAO report is available at <http://www.gao.gov/docdblite/details.php?rptno=GAO-07-457>.

32. **GAO—2006: Review of Iraq Ministerial Capacity Development.** The review examines the U.S. Government program to strengthen Iraqi Government capacity. It assesses what activities the U.S. Government is conducting to help Iraq improve national ministerial capacity, how the U.S. Government is implementing its capacity development programs, and how the U.S. Government is measuring progress in strengthening Iraqi ministerial capacity. The GAO report is available at <http://www.gao.gov/new.items/d08124t.pdf>.

33. **GAO—2006: Review of U.S. Efforts to Reconstruct Iraq's Energy Sector.** The review assesses the nature and extent of the funding of U.S. efforts to reconstruct Iraq's electricity and oil sectors, examines how effectively the U.S. Government measures progress in achieving the goals for those sectors, and considers the key challenges the U.S. Government faces in improving those

sectors. The GAO report is available at <http://www.gao.gov/docdblite/details.php?rptno=GAO-07-677>.

34. NAO-UK—2007: Value-for-Money Study of DFID Budget Support. The study focuses on DFID's own tools and guidance for managing budget support. It assesses the quality of central guidance on budget support and associated risks: Are DFID's individual decisions to provide budget support well-funded? Does DFID have appropriate arrangements to actively monitor progress? Is budget support delivering the expected benefits?

35. GAO—2007: Review of Millennium Challenge Corporation Economic Analyses of Vanuatu. The review assesses the analyses, methodology, and underlying assumptions that the Millennium Challenge Corporation used to evaluate the Compact signed with the Government of Vanuatu and the feasibility of the projections of the impact of the Compact on Vanuatu's economic growth and poverty reduction. The GAO report is available at <http://www.gao.gov/docdblite/details.php?rptno=GAO-07-909>.

36. GAO—2007: Review of the Global Fund to Fight AIDS, Tuberculosis and Malaria. The review assesses the extent to which funding decisions are consistent with Global Fund policy for performance-based funding, and Global Fund implementation of a framework for assessing and mitigating risk, and it examines how the Global Fund assesses performance of local fund agents and contributes to strengthening local fund agents' capacity for monitoring disease mitigation activities. A GAO report is available at: <http://www.gao.gov/docdblite/details.php?rptno=GAO-07-677>.

37. European Court of Auditors—2007: Audit of Tsunami Rehabilitation Aid Financed by the European Commission. The audit focuses on the European Commission and the extent to which Commission systems ensure that EU-financed rehabilitation is implemented effectively and efficiently.

38. GAO—2007: Review of Multilateral Efforts to Combat Human Trafficking. The review focuses on the scope of multilateral efforts to combat human trafficking, coordination among different partners, and monitoring and evaluation of these efforts. The GAO report is available at <http://www.gao.gov/docdblite/details.php?rptno=GAO-07-1034>.

39. GAO—2007: Review of U.S. and Multilateral Strategies and Programs in Somalia. The report is available at <http://www.gao.gov/new.items/d08351.pdf>.

40. GAO—2008: GAO Study on Global Food Insecurity. The review focuses on U.S. government, bilateral, and multilateral organizations' efforts to advance progress toward achieving the World Food Summit and the Millennium Development Goal targets to halve global hunger by 2015. The GAO report is available at: <http://www.gao.gov/new.items/d08680.pdf>.

41. GAO—2008: Review of the Financing and Implementation of the Multilateral Debt Relief Initiative. The review focuses on Bank financing and implementation of the Multilateral Debt Relief Initiative. The GAO report is available at <http://www.gao.gov/new.items/d09162.pdf>.

42. GAO—2008: Review of Local and Regional Purchase of Food Aid. The review assesses local and regional purchases of food aid with respect in particular to (a) the local and regional food

aid procurement practices of various donors (including bilateral donors, multilateral organizations, and nongovernmental organizations); (b) the impact local and regional purchase can have on the efficiency of food aid delivery, on market conditions, and on economic development in the countries from which food is purchased; and (c) the lessons that U.S. food aid programs can learn from donor experiences in local and regional procurement. The GAO report is available at <http://www.gao.gov/new.items/d09570.pdf>.

43. GAO—2009: Review of the Secure Freight Initiative. The review addresses (a) the progress Customs and Border Protection has made toward implementing 100 percent scanning of U.S.-bound containers at foreign seaports; (b) the costs, both direct and indirect, that will result from implementation of the 100 percent scanning of U.S.-bound container cargo; and (c) the impact 100 percent scanning could have on Customs and Border Protection's existing risk-based security programs and international efforts to enhance cargo security. The GAO report is available at <http://www.gao.gov/new.items/d1012.pdf>.

44. GAO—2009: GAO Review of Best Practices of Tax Administrators in Other Countries. The review addresses (a) the World Bank's interest in and approach to building tax administration capacity in developing countries; (b) ways to identify effective tax administration practices that can be implemented in developing countries; (c) challenges in transferring an effective tax administration practice from a developed country to a developing country; (d) issues to consider when tailoring a specific strategy to a particular country; and (e) the importance of cultural issues that define the relationship between the government and the taxpayers in establishing an effective tax administration system. The GAO report is available at <http://www.gao.gov/new.items/d11540t.pdf>.

45. GAO—2009: GAO Study on Water Sector Projects in Afghanistan. The review addresses the extent to which U.S. government agencies coordinate their water sector projects with each other, bilateral and multilateral donors, and the Afghan Government. The GAO report is available at <http://www.gao.gov/new.items/d11138.pdf>.

46. GAO—2009: GAO Review of Iraq Public Financial Management. The review focuses on the World Bank's efforts to assist the Government of Iraq in reforming and modernizing its PFM systems, particularly efforts under the Financial Management Reform Project. In particular, the GAO would like to better understand the challenges in the Government's PFM systems that the World Bank is helping address. The review also examines the World Bank's understanding of the Government of Iraq's revenues and expenditures, as deduced from Central Bank of Iraq oil receipts and Ministry of Finance expenditure data, and GAO's past analysis of these data. The GAO report is available at <http://www.gao.gov/new.items/d10304.pdf>.

47. GAO—2011: GAO Review of U.S. Government Direct Assistance to the Afghan Government. The review focuses on determining (a) how much the U.S. government has allocated, obligated, and disbursed in direct assistance to the Afghan Government; (b) the extent to which the U.S. Government established key control elements to help ensure financial accountability over the direct assistance it provided to the Afghan Government; and (c) the extent to which the U.S. Government established key control elements to help ensure financial accountability over direct assistance provided through multilateral trust funds to the Afghan Government. The GAO report is available at <http://www.gao.gov/new.items/d11710.pdf>.

48. GAO—2011: GAO Review of U.S. Efforts to Enhance Afghan Government's Capacity to Manage its Budget and Finances. The review focuses on determining (a) Afghanistan's national budget (sources of revenues and expenditures) and budgetary shortfall; (b) any key challenges facing the Afghan Government in executing its budget; (c) U.S. efforts to build the Afghan Government's capacity to manage and oversee the execution of its budget, and the extent to which these efforts are aligned with goals identified by the Afghan Government and the international community; and (d) the extent to which the U.S. efforts improved the Afghan Government's capacity to manage and oversee the execution of its budget. The GAO report is available at <http://gao.gov/new.items/d11907.pdf>.

49. GAO—2012: GAO Review of the Cost of Afghan Security Forces. The review focuses on these questions: (a) What are the estimates of the U.S. Government and other' of the costs to build and sustain the Afghan National Security Forces from 2012 through 2014 and beyond, and to what extent are they reliable and comparable? And (b) what are the projected sources of funding to cover these costs through 2014 and beyond? The GAO report will not be publically released.

50. UK NAO—2012: UK NAO Examination of DFID's Multilateral Aid Review. The review examines whether the Multilateral Aid Review provided a robust basis for securing value for money from DFID's core funding of multilateral organizations. The Bank will answer the following questions: (a) Was the MAR underpinned by a well-informed understanding of why DFID provides core funding to multilateral organizations? (b) Was the MAR a robust basis for assessing the value for money of multilateral organizations and their scope to improve? And (c) is DFID well placed to secure improvements in the value for money gained from its funding of multilateral organizations as a result of the MAR?

51. Canada OAGC—2012: Performance Audit of Official Development Assistance Delivered through Multilateral Organizations. The review focuses on determining whether the Government has assurance that official development assistance (ODA) spending through multilateral organizations is effective and consistent with Canada's priorities. The audit sub-objectives are to determine whether (a) the allocation of ODA funding is consistent with the Official Development Assistance Accountability Act and overall development priorities, (b) the Government of Canada obtains and analyzes information to ascertain if the funding it provides to multilateral organizations is achieving identified objectives, and (c) departments have worked together to identify and implement strategies for providing funding to multilateral organizations that are working to advance international assistance objectives consistent with Canadian priorities.

52. GAO – 2012: Review of U.S. Climate Change Assistance - 2012. The review focuses on determining (a) What types and amounts of U.S. foreign assistance have been provided for climate financing programs in fiscal years 2010 through 2012, and what are the programs' goals, strategies, and activities? (b) How does the funding align with goals and priorities of the U.S. Government and host governments? (c) What systems are in place to monitor and evaluate the impact of the climate financing programs?

53. GAO – 2012: Review of U.S. and Chinese Activities in Sub-Saharan Africa. The review focuses on determining (a) What are U.S. trade, investment, and development goals, policies, and programs in Angola, Ghana, and Kenya? (b) To what extent does China's engagement in these selected countries in Sub-Saharan Africa affect the achievement of U.S. goals? (c) What actions,

if any, have U.S. agencies taken to respond to China's engagement in these countries? The final report is available at <http://www.gao.gov/assets/660/652041.pdf>.

Category II Requests

54. **GAO—2002: Efforts to Improve Governance in Cambodia.** The review focuses on efforts of the international community, including the Bank, to improve governance in Cambodia. The GAO report is available at <http://www.gao.gov/new.items/d02569.pdf>.

55. **GAO—2004: Review of Sufficiency of External Audits of Selected Multilateral Development Banks' Financial Statements.** The review focuses on the WBG requirements for external audits of its financial statements. The GAO report is available at <http://www.gao.gov/new.items/d0227.pdf>.

56. **GAO—2004: IMF Anticipation of Financial Crises.** The review focuses on IMF and World Bank collaborative efforts to anticipate and prevent financial crises, including through the Financial Sector Assessment Program. The GAO report is available at <http://www.gao.gov/new.items/d03734.pdf>.

57. **GAO—2004: Multilateral Development Banks' Financing of the Heavily Indebted Poor Countries (HIPC) Initiative.** The review explores the projected multilateral funding shortfall for the HIPC Initiative, how the shortfall will be financed, and the potential costs of increasing the amount of debt relief. The GAO report is available at <http://www.gao.gov/new.items/d04405.pdf>.

58. **GAO—2008: GAO Study of World Bank Environmental Assessment Process.** The review assesses (a) the role of the U.S. Treasury and U.S. Executive Director in monitoring and influencing WBG processes for assessing the environmental and social impact of proposed projects; (b) WBG processes for reviewing environmental assessments before project approval, and how the WBG review of these assessments affects project design; and (c) WBG processes for assessing and monitoring a project's environmental and social impact after the project has been approved. This review has been suspended.

59. **GAO—2010: GAO Review of International Financial Institutions' Response to Crises in Low-Income Countries.** The review focuses on the effects of the global food, fuel, and financial crises, and on the mitigating actions of multiple international finance institutions, including the World Bank, IDA, IFC, and IMF. It seeks to answer the following questions: (a) How have the global food, fuel, and financial crises affected low-income countries? (b) What actions have the international financial institutions taken to mitigate the effects of the crises on low-income countries? And (c) to what extent have these actions helped mitigate impacts of the crises on low-income countries? The GAO report is available at <http://www.gao.gov/new.items/d11832.pdf>.

60. **GAO—2012: Review of U.S. and International Financial Institutions' Efforts to Strengthen Public Financial Management Systems.** The review focuses on determining (a) How do the United States, World Bank, and IMF assess PFM systems and identify weaknesses in developing countries? (b) How do they develop programs to strengthen PFM systems? And (c) how do they measure the effectiveness of their assistance to strengthen PFM systems, and what results have they reported? Phase I of the review has been completed. The final report is available at <http://www.gao.gov/assets/650/648221.pdf>.

61. GAO Review of U.S. Agency for International Development's (USAID) Management and Oversight of Large Infrastructure Projects. The objectives of the review are to determine (a) to what extent USAID funds large infrastructure projects; (b) how USAID ensures the proper staffing, management, and quality assurance of its large infrastructure projects; (c) how the staffing, management, and quality assurance for USAID-funded large infrastructure projects compare with those of projects funded by the World Bank, the Millennium Challenge Corporation, and the Department of Defense. The requestor cancelled the audit request in March 2013.