



Control	Actions	Responsibility	
1 Documentation Review	Calculate the % of available, on-time and complete source records or reports that are expected to contain the indicator at the site, CP Central Office, WFP Field Office and Country Office level.	CO M&E Officer/Assistant or Programme Officer	🔄 Frequency Quarterly ★ ★ Highly Recommended
2 Recounting & Reaggregating	Recount and reaggregate the number of transfers recorded in activity registers and WFP or CP reports during the reporting period. Compare recounted/reaggregated numbers to the reported number of transfers, and identify possible reasons for the discrepancy, if any.	CO M&E Officer/Assistant or Programme Officer	🔄 Frequency Quarterly ★ Recommended
3 Recomputing Formulas	N/A	N/A	N/A
4 Reconciliation & Triangulation	Reconcile the Metric Tons (MT) of food or goods delivered in COMET with the MT of food or goods delivered as reported on in LESS. Reconcile the cash transfer in COMET with the cash transfer in WINGs. Identify possible reasons for the discrepancy, if any,	CO M&E Officer/Assistant or Programme Officer	🔄 Frequency Quarterly ★ ★ Highly Recommended
5 Secondary Sources	N/A	N/A	N/A
6 On-Site Visits	Visit selected sites and select a sample of beneficiaries (at least 5 to 10 persons) from source documents recorded as having received a transfer or payment and verify that they actually received their entitlement.	CO M&E Officer/Assistant or Programme Officer	🔄 Frequency Quarterly ★ Recommended
7 Methodological Compliance	N/A	N/A	N/A