



Control	Actions	Responsibility
1 Documentation Review	Calculate the % of available, on-time and complete data source records and reports that are expected to contain the indicators at each aggregation level (WFP Country Office) for the reporting period.	CO M&E Officer/Assistant or CBT Officer 🔄 Frequency Quarterly ★ ★ Highly Recommended
2 Recounting & Reaggregating	Recount and reaggregate the number of people/value of vouchers recorded in source documents and reports during the reporting period. Compare recounted/reaggregated numbers to the reported number of people/transfers, and identify possible reasons for the discrepancy, if any.	CO M&E Officer/Assistant or CBT Officer 🔄 Frequency Monthly ★ Recommended
3 Recomputing Formulas	N/A	N/A
4 Reconciliation & Triangulation	At the WFP CO level, scan redeemed and non-redeemed SCOPE paper vouchers and reconcile data with SCOPE distribution reports. Reconcile the SCOPE CP Distribution Report with the list of targeted beneficiaries and with CP Distribution Reports. Reconcile the value of vouchers in COMET with the value of vouchers in WINGS. For all of the above, identify possible reasons for the discrepancy, if any,	CO M&E Officer/Assistant, CBT/Programme Officer or Finance Officer [1] 🔄 Frequency Quarterly ★ ★ Highly Recommended
5 Secondary Sources	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 voucher and verify that they actually received their entitlement.	CO M&E Officer/Assistant or CBT Officer 🔄 Frequency Quarterly ★ ★ Highly Recommended
7 Methodological Compliance	N/A	N/A

Notes

[1] Country Offices may establish roles and responsibilities for reconciliation depending on the local context/capacity. Reconciliation activities for cash transfers, for example, may be done by a CBT/Programme Officer or Finance Officer.