Internal Audit of WFP Operations in Nigeria

Office of the Inspector General
Internal Audit Report AR/18/03

WFP

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Contents

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I. Executive Summary

Introduction and context

1.   As part of its annual work plan, the Office of Internal Audit conducted an audit of WFP's operations in Nigeria that focused on the period 1 September 2016 to 30 September 2017. Expenditures in Nigeria totalled USD 279 million in 2017, representing five percent of WFP's total direct expenses for that year. The audit team conducted the fieldwork from 13 to 30 November 2017 at the Country Office premises in Abuja and through onsite visits to Maiduguri Area Office, Damaturu Sub Office and Lagos port operations.

2.   WFP's strategy in Nigeria aims to address urgent food and nutrition needs of the most vulnerable people and communities in conflict-affected areas and displacement sites in the North East of the country. WFP started operating in Nigeria in 2015 as part of a regional approach, to support a government-led response. As the crisis escalated, and at the request of the Government of Nigeria and donors, WFP added direct interventions and re-established an official presence in country in April 2016. The deteriorated situation resulted in the activation of a WFP Level 3 emergency in August 2016.

3.   The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Audit conclusions

4.   The Country Office rapidly scaled up assistance to reach one million beneficiaries by the end of 2016 in a newly-established operation. Stakeholders praised this achievement, together with improved coordination and collaboration thanks to the introduction of periodic donor and partner meetings. For most of the audit period overall funding remained limited as compared to the increased humanitarian needs. In the second half of 2017 contributions significantly increased and at the time of the fieldwork the operation was 74 percent funded, the highest funding level among all WFP Level 3 emergencies.

5.   Leveraging corporate mechanisms and direct support, including dedicated re-assignment efforts, the Country Office carried out an extensive staffing exercise and massive recruitment of fixed term contracts at local level. The recent appointment of senior management contributed to improving stability after an extended period of high senior management turnover which had impacted operations. This instability had been compounded by having a recently established office, significant use of temporary staff with a lack of clarity on their roles, and/or gaps or unstable staffing for some positions.

6.   There were notable gaps in targeting and registration of beneficiaries as well as in the management of cross-functional cash-based transfers processes, such as reconciliations, contracting and contract management, disbursement approval and transfer and selection of delivery mechanisms. Controls regarding procurement planning, contracting and contract management, commodity and warehouse management and beneficiary feedback mechanisms were in place, although not operating in a consistent manner.

7.   Risk management was prioritized and Risk and Compliance Advisers were appointed at the inception of operations as well as a Risk Management Committee. In the country's complex security context, the Country Office prioritized the mitigation of security risks but also encountered challenges in some related mitigating actions.

8.   Based on the results of the audit, the Office of Internal Audit has come to an overall conclusion of **Partially satisfactory / Major improvement needed**. The assessed governance arrangements, risk management and controls were generally established and functioning, but needed major improvement to provide reasonable assurance that the objectives of the audited entity/area would be achieved. Issues identified by the audit could negatively affect the achievement of the objectives of the audited entity/area. Prompt management action is required to ensure that identified risks are adequately mitigated.

Key results of the audit

9.   The audit report contains three high priority and seven medium priority observations, two of which have agreed actions directed at a corporate level. The high-priority observations are:

10. **Gaps in targeting and registration**: the Country Office launched a targeting exercise early in 2017. It was not yet completed at the time of the audit fieldwork (November 2017) with challenges in the registration of beneficiaries and subsequent issuance of SCOPE cards. This led to continued risks of beneficiary inclusion and exclusion errors, fraud, poor beneficiary verification, duplicate registrations, and delayed scale up of the cash-based transfers operation. Corporate guidance was also lacking regarding thresholds for the validation of targeted beneficiaries and acceptable margins for inclusion and exclusion errors.

11. **Challenges in the management of cross-functional cash-based transfers processes**: key reconciliations over cash-based transfers were yet to be performed; roles and responsibilities of the financial service providers were not clearly defined and understood for the clearing and settlement of operations, custody of funds, management of instruments of payments and other internal controls; adherence to contract terms was not consistently monitored. Cash transfers were made to beneficiaries above the level of authority delegated to the Country Office, and transfer protocols for the beneficiary payment list file were not secure.

12. **Gaps in security risk preparedness actions and plans**: in the volatile and unpredictable security situation in North East Nigeria, the Country Office established security risk mitigation strategies, although with incomplete compliance with the Minimum Operating Security Standards. The Country Office had yet to finalize the Emergency Preparedness and Response Plan and the Business Continuity Plan including Disaster Recovery Plans.

Actions agreed

13. Management has agreed to address the reported observations and work to implement the agreed actions by their respective due dates.

14. The Office of Internal Audit would like to thank managers and staff for their assistance and cooperation during the audit.

Kiko Harvey

Inspector General

II. Context and Scope

Nigeria

15. Nigeria is the most populated country in Africa, and the seventh in the world, with 182 million people. The country ranks 152 out of 188 in the 2016 Human Development Index and 84 out of 118 in the 2016 Global Hunger Index. Nigeria achieved the lower-middle income status in 2014, and remains Africa's largest economy[1], despite a slowdown since 2015 due to the falling price of its primary export, crude oil. Persistent inequality (Gini-coefficient of 0.43) and poverty impacts more than half the population, most severely in the North East and North West zones, with the highest population of stunted children under 5 in sub-Saharan Africa, and the second highest in the world.

16. The conflict in North East Nigeria contributed to large-scale population displacement, approximately 1.8 million people, limiting market activity and disruption of livelihoods. The North Eastern region has faced reduced agricultural production for the past three consecutive years, with access restrictions to fields beyond main cities, loss of production assets and livestock. Three predominantly agricultural states are the most-affected (Borno, Yobe and Adamawa). The Humanitarian Needs Overview[2] identified approximately 14 million people in need across the six states of North East Nigeria. The recent needs assessment in December 2017 indicated a significant reduction in the number of food insecure people, yet with 2.56 million people in Integrated Food Security Phase Classification (IPC) 3, 4 and 5 (1,800 in famine like conditions)[3].

WFP Operations in Nigeria

17. The Country Office (CO) emergency interventions in the country aligns with the Nigeria Humanitarian Response Plan, and government priorities, through recently completed reviews and planning. WFP requested and pro-actively participated in the National Zero Hunger Strategic Review, which sets targets and actions to reach zero hunger by 2030; the CO prepared a draft Country Strategic Plan (CSP) for the period 2018 - 2022 and it is expected to be presented for approval at the November 2018 Executive Board. The CSP draws from the Economic Recovery and Growth Plan (ERGP) and Zero Hunger Strategic Review priority actions, and the United Nations Development Partnership Framework (UNDPF, also UNDAF IV).

18. During the audit period, the CO implemented its operations through a regional Emergency Operation (EMOP) and two Special Operations.

- EMOP 200777 aims to address urgent food and nutrition needs of the most vulnerable people and communities in conflict-affected areas and displacement sites of Cameroon, Chad, Niger and Nigeria. The Nigeria component of the regional operation provides response through cash-based transfers (CBT), in-kind food distributions and prevention of malnutrition for children aged 6-59 months. The EMOP's budget is USD 451 million from 2015 to 2017.

- Special Operation 200834 aims to provide safe access for humanitarian workers to North East Nigeria using fixed wing aircraft and to remote locations within Borno and Yobe States of North East Nigeria using helicopters. Its budget is USD 35 million from 2015 to 2017.

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[1] IMF, World Economic Outlook (October 2016).

[2] Humanitarian response plan, 2017.

[3] 3.7 million people projected to be food insecure (IPC 3-5) by August 2018.

- Special Operation 201032 aims to address the main logistics and telecommunication gaps faced by the humanitarian community in North East Nigeria, with a budget of USD 11 million, from 2015 to 2017.

Objective and scope of the audit

19. The objective of the audit was to evaluate and test the adequacy and effectiveness of the processes associated with the internal control components of WFP's operations in Nigeria. Such audits are part of the process of providing an annual and overall assurance statement to the Executive Director on governance, risk-management and internal control processes.

20. The audit was carried out in conformance with the *Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing.* It was completed according to an approved engagement plan and took into consideration the risk assessment exercise carried out prior to the audit.

21. The scope of the audit covered the period from 1 September 2016 to 30 September 2017. Where necessary, transactions and events pertaining to other periods were reviewed.

22. The audit field work took place from 13 to 30 November 2017 at the CO premises in Abuja and through onsite visits to Maiduguri Area Office, Damaturu Sub Office and Lagos port operations.

III. Results of the Audit

Audit work and conclusions

23. Taking into account the CO's risk register, oversight findings of second line of defence functions, as well as an independent audit risk assessment, audit work was tailored to the country context and to the objectives set by the CO.

24. Based on the results of the audit, the Office of Internal Audit has come to an overall conclusion of **Partially satisfactory / Major improvement needed** [4]. The assessed governance arrangements, risk management and controls were generally established and functioning, but needed major improvement to provide reasonable assurance that the objectives of the audited entity/area would be achieved. Issues identified by the audit could negatively affect the achievement of the objectives of the audited entity/area. Prompt management action is required to ensure that identified risks are adequately mitigated.

25. The Office of Internal Audit, in supporting WFP's management's efforts in the areas of risk management and data quality, separately report its assessments or gaps identified in both areas.

Risk Management maturity

26. Four of the issues identified were captured in the CO's risk register, five represent concerns that although not formally tracked had already received management attention, while one observation represents a new addition to the CO's risk management efforts.

27. The CO risk assessment process and the preparation of the risk register was coordinated by the Regional Bureau in Dakar (RBD) at the inception of operations and updated twice in 2017. The process would further benefit from more systematic update or capturing of emerging risks and integrating subsets of the risk register, as prepared by some units.

28. Risk and Compliance Advisers (RCA) performed reviews of controls and processes early in the operations, identifying gaps, and these analyses were also used as further input in the risk register. Major issues that were raised by the RCAs were being followed up, but not systematically. As the role of the RCA was expanding to include additional activities, there was still room for further corporate guidance for them to perform their role.

Data quality

29. LESS was not yet real-time and issues were noted with data quality. The CO could not reconcile cooperating partner (CP) stocks as per distribution reports and LESS data because commodity dispatches had not been attributed to CPs previously.

Observations and actions agreed

30. Table 1 outlines the extent to which audit work resulted in observations and agreed actions in the various areas within the audit scope. These are rated as medium (M) or high (H) priority; observations that resulted in low priority actions are not included in this report.

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[4] See Annex B for definitions of audit terms.

Table 2: Overview of areas in scope, observations and priority of agreed actions

Priority of agreed actions

A: Governance and structure	
Turnover of managerial staff, use of Temporary Duty Assignments (TDYers) without clear terms or handover processes, and gaps in staffing and staff capacity impacted on operations, internal coordination and coordination with external stakeholders.	
1 Issues in governance, performance and coordination	*Medium*
2 Gaps in capacity and skills	*Medium*

B: Delivery	
Delays in the targeting and registration processes impacted on the efficient delivery of the programme and hampered the scale-up of the CBT programme. Significant control weaknesses were noted in the design and implementation of cross-functional controls in the implementation of the CBT programme.	
3 Gaps in targeting and registration	*High*
4 Challenges in the management of cross-functional CBT processes	*High*
5 Issues in distribution planning and management	*Medium*
6 Gaps in the implementation of the monitoring plan and in feedback management	*Medium*

D: Support functions	
The CO prioritized the mitigation of security risks but encountered challenges in the completion of some actions. Controls in procurement contracting processes and contract management were generally set up and required some improvements for effective implementation.	
7 Gaps in security risk preparedness actions and plans	*High*
8 Gaps in contracting and contract management	*Medium*
9 Gaps in commodity accounting and management	*Medium*

E: External relations, partnerships and advocacy	
The turnover of management and weaknesses in internal coordination of staff during the audit period, highlighted in section A above, impacted on the effective coordination with external parties and the quality of donor communication and reporting.	
10 Inconsistencies in donor branding and visibility, and reporting	*Medium*

F: Information and Communication Technology
The audit reviewed the following areas: ICT support to the scale up of operations through systems such as SCOPE; impact of network coverage on effectiveness of WFP systems and operations; and risk preparedness through preparation of the Business Continuity Plan and Disaster Recovery Plan. Observations relating to the scale-up of operations and the effectiveness of SCOPE, and those on challenges with network services are included under the delivery section, observations 3 and 4. Issues regarding risk preparedness are included under the support functions section, observation 7.

G: Cross-cutting
The audit performed tests and reviews of issues around staff wellness and gender. No observations have been raised in this report.

31. The 10 observations of this audit are presented in detail below.

32. Management has agreed to take measures to address the reported observations[5]. An overview of the actions to be tracked by internal audit for implementation, their due dates and their categorization by WFP's risk and control frameworks can be found in Annex A.

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[5] Implementation will be verified through the Office of Internal Audit's standard system for monitoring agreed actions.

Governance and structure

The audit performed tests and reviews of the strategic planning and performance including the effectiveness of corporate mechanisms for the management of emergency response; the organizational set-up and scale-up for effective delivery, internal coordination and relationships with external stakeholders; and mechanisms for management oversight and risk management.

Following the activation of the L3 emergency in August 2016, the recently established CO rapidly escalated to 1 million beneficiaries by the end of the year. Stakeholders met by the audit were generally positive about WFP's response, scale up, the recent appointment of senior management to improve stability, perceived cooperative approach and evolution of the response with a focus on quality. WFP promoted and participated in the National Zero Hunger Strategic Review.

Headquarters and RBD supported the operations, through guidance, support missions, direct supervision and/or deployment of staff to fill in gaps at CO level. Leveraging direct corporate support, the CO, through a massive recruitment exercise, hired a significant number of national and international staff, and developed Standard Operating Procedures (SOPs) to guide the process. A dedicated re-assignment exercise was also launched in November 2016 to stabilize the Nigeria operations' staffing. Locally, the CO recruited fixed term staff, without using the service contract modality, established an agreement with a third party for vetting upon recruitment and developed an induction package to facilitate onboarding. RCA positions were created at the inception of operations, and a Risk Management Committee was established in September 2017, led by the Deputy Country Director (DCD), with clear Terms of Reference (ToRs) and operating procedures for managing operational risks, including fraud.

At the time of the fieldwork, the emergency operation was 74 percent funded, with heavy reliance on a few donors, as the top two contributed 73 per cent of the funding. The CO was in the process of developing a resource mobilization strategy to guide future fund raising, keeping in mind the transition to the Country Strategic Plan.

Observation 1	Agreed Actions [medium priority]
Issues in governance, performance and coordination Since the inception of operations, turnover had been high, with heavy use of consultants, at senior management level. The resulting lack of continuity, in a newly- established operation, impacted the relationship with both humanitarian and governmental counterparts, as well as the strategy and performance of WFP. Donors and partners interviewed reported the need to strengthen coordination, particularly with regards to the Food Security Sector Working Group, collaboration with some key food security actors and governmental partners. The CO introduced periodic meetings with donors and partners for discussion of reported concerns. Corporate mechanisms for the management of Level 3 emergencies were not consistently implemented, with preference for bilateral and informal consultations perceived as more effective for decision making. Task force meetings for corporate level coordination and decision making for the L3 emergency response operations, although held since inception, saw a break of approximately six months. The attendance to the Operational Task Force (OTF) which is convened by the Chief of Staff or the Corporate Response Director, indicated some corporate improvement in the level of participation which included key technical staff, although not entirely as per corporate emergency management protocols. The Emergency Preparedness and Support Response Division (OSE), in consultation with the Regional Bureaux, was in the process of revising these protocols to improve effectiveness. Underlying causes: Corporate mechanisms possibly not ensuring quick deployment and stability of management; WFP overstretched in multiple L3 emergencies and corporate initiatives with unclear	1. The Human Resource Division, leveraging the Nigeria emergency and input from RBD, the Nigeria CO and other HQ units as relevant, will define corporate mechanisms in coordination with the Staffing Committee to ensure effective appointment of management in newly-established operations and L3 emergencies, and some continuity/stability, which may include: experience requirements and criteria for the expedited appointment of country directors (CDs) in L3 environments; articulation of a clear career track for senior management to develop capability and competence in line with the capability-based career framework for leadership; and training opportunities for CDs. 2. OSE will finalize the revision of the corporate protocols, taking into consideration feedback from the Regional Director, RBD (as Corporate Response Director of the Nigeria emergency operations) and other RBx and HQ units as appropriate, for effectiveness and clarity of roles and responsibilities at RBx/HQ level. 3. The CO, leveraging information reported by donors and partners, will re-assess the need for and define a strategy to strengthen coordination with government and other humanitarian stakeholders,

prioritization; corporate protocols for emergency management no longer seen as fit for purpose; pace of the emergency and focus on scaling up the response and pressure to prioritize assistance within a short period.

including the definition of roles and responsibilities and required implementation actions.

Due dates: (1) 30 September 2018; (2)30 June 2018; (3) 31 March 2018

Observation 2	**Agreed Actions** [medium priority]
Gaps in capacity and skills The rapid scale up of staffing to reach targeted operational levels after the activation of the L3 emergency in August 2016 required significant use of seconded staff not always with clear definitions of roles. Some key positions were stable in country as of January 2017, while a few others were still filled with multiple staff, at times not at the required level and with gaps in continuity of deployment. The gaps in staff capacity and skills in specific roles impacted operational efficacy. At the time of the audit fieldwork, recruitment/ reassignment for some of the positions was ongoing, including recently established positions following restructuring and reorganization of staffing. Delays in receiving background checks jeopardized timely local recruitment. The CO had some parallel roles, some unclear responsibilities and reporting lines, which, in a few cases, were not in line with corporate requirements. This coupled with senior management turn-over resulted in some specific internal coordination issues. The CO was in the process of finalizing a review of the structure, which would then result in an updated organigram and clearer roles and responsibility. Capacity building and training for national staff remain a key priority. Underlying cause(s): Evolution of the operations since the initial set-up, centred in the North East, not supported by proper workforce planning and skills gap analysis; delays in the re-assignment process, long process for recruitment of national officers; lack of access to corporate training systems by staff on special service agreement contracts.	The CO will: (i) Finalize the review/consolidation of the current organizational structure, reflect it in a new organigram, and ensure adequate change management; (ii) Perform, also in view of the CSP, a workforce planning and skills gap analysis and strengthen staff capacity building activities and training as relevant, including mandatory ones; and (iii) Expedite the recruitment process for current outstanding positions. Due dates: (i) 31 March 2018; (ii) 31 December 2018; (iii) 30 June 2018.

Delivery

The audit performed tests and reviews of programmes implementation, including the scale-up and prioritization of assistance, also for the CBT modality; assessments and contracting of service providers and retailers; beneficiary targeting and registration; on-site distribution management, including the effectiveness of beneficiary verification and validation; capacity building of CPs and third party monitors (TPM), and the effectiveness of cross-cutting key controls for CBT implementation. Other areas of focus were the implementation of the monitoring plans and the management of feedback mechanisms.

In 2017, the CO prepared various SOPs to guide the implementation of programming activities. Local security personnel and CPs met by the auditors were positive about coordination in the field to ensure pre-distribution security assessments and provision of security during distributions, with reported improvement in their communication with CO counterparts.

Observation 3	Agreed Actions [high priority]
Gaps in targeting and registration	The CO will:
The CO launched a targeting process to move from blanket assistance to vulnerability based assistance, in April/May 2017. It was expected to be completed in August 2017, but was not finished until November 2017. The rationale for the definition of thresholds of households for validation of the targeting criteria, and of acceptable inclusion and exclusion error, was unclear, because of a lack of corporate guidance[6].	(i) Implement all-inclusive formal meetings/ fora to discuss, plan, coordinate and formalize decisions regarding targeting, registration and issuance of SCOPE cards; address emerging issues; as well as closely monitor the progress of the exercise;
There were delays in the registration of beneficiaries and issuance of SCOPE cards; instances of repeated targeting process in some locations due to inclusion/exclusion errors, which led to protracted risks of beneficiary inclusion and exclusion; fraud and error in beneficiary lists; poor beneficiary verification during distribution and duplicate registrations; and delayed scale up of CBT as, pending the implementation of SCOPE, ration cards were printed and distributed by CPs. There were reports from beneficiaries and authorities of delays and lack of registration of new arrivals and returnees, as well as cases of beneficiaries with ration cards not receiving assistance.	(ii) Utilize the new SCOPE technology to pilot and implement real time registration of beneficiaries and issuance of SCOPE cards in the field as soon as eligible beneficiaries are identified through targeting; and
Partners met also expressed concern over the level of consultation on the rationale behind the prioritization plan and targeting, and related methodology.	(iii) Reinforce advocacy with the government, local authorities and communities to facilitate targeting and ensure smooth and timely process.
Underlying causes: Weaknesses in planning and coordination between the different units involved in targeting, registration and issuance of SCOPE cards; delays in submission of targeting budgets by CPs; resistance from communities to targeting and insecurity in some locations, delaying or not permitting targeting; difficulties in gathering all required stakeholders for beneficiary verification at each stage.	Due dates: (i) to (iii) 30 June 2018.

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[6] This was already raised as an observation in the Internal Audit report of Beneficiary Management (AR/17/17).

Observation 4	Agreed Actions [high priority]

Challenges in the management of cross-functional CBT processes

Distributions through the CBT modality through mobile money and electronic vouchers (e-vouchers), account for approximately one third of beneficiary assistance, with a plan to scale up to two-thirds. Since early 2016, the CO transferred USD 32 million to beneficiaries' mobile wallet accounts.

At the time of the fieldwork key reconciliations had not been performed to ensure that bulk payments made by WFP to the Financial Service Provider (FSP), and uploaded into individual beneficiary accounts, were effective and redeemed by the intended beneficiary. These would include reconciliations of: bulk payments with detailed uploads in beneficiary e-money accounts; active instruments of payments (SimCards) with active beneficiary e-money accounts; funds returned to WFP with beneficiary unredeemed balances; agents/merchant transactions with WFP beneficiary transactions; and SimCards requested to the FSP and received by WFP and beneficiaries.

The tri-partite agreement signed by the CO, the financial and the mobile service providers (SPs) in June 2016 did not clearly identify roles and responsibilities related to the clearing and settlement of operations, custody of funds, management of instruments of payments and internal controls in place, also impairing the provision to WFP of key transactional data from the SPs. Further, the SPs were not able to limit mobile money services for WFP beneficiaries to cash withdrawal services, nor to improve liquidity capacity in Yobe through the deployment of additional fixed agents. These fixed agents contracted local retailers to provide commodities, transforming the delivery mechanism from cash to a de facto e-voucher programme, without consultations with the CO and proper assessment of related risks.

Between March 2016 and June 2017, 23 cases of cash transfers to beneficiaries (POCBs) relating to the agreement with the SPs, with a value of USD 27.8 million and accumulated transfer fees of USD 471,672, were approved post facto. Two POCBs amounting to USD 5.1 million and processed in November 2017 were not approved in line with the Delegation of Authorities (DoA).

The Payment Advise File (PAF), generated in SCOPE by the finance officer based on the beneficiary payment list approved by the programme unit, was issued in unprotected spreadsheets sent to the SPs via regular email, posing risks of data integrity and security. The PAF should be sent using a Secure File Transfer Platform (SFTP). The IT Beneficiary Service in HQ (RMTB) was working with the CO to review format issues to allow connectivity between SCOPE and the FSP proprietary system.

The implementation of the e-voucher system, launched as a pilot project since March 2017 to provide the CO with a combination of instruments for CBT implementation, did not systematically rely on the sectorial assessments, and was not limited to places where the SPs were not able to operate. A thorough cost review of the two CBT delivery mechanisms to help choose the most adequate and cost-effective modality in the various areas had not been performed.

Underlying cause(s): Lack of skills and understanding of SPs' processes, and related operational risks and key reconciliations requirements were not clear; pressure from stakeholders to implement CBT

The CO will:

(i) Ensure that the SPs provide monthly reports to carry out the reconciliation process at the aggregate and individual account level;

(ii) Strengthen the reconciliation process, including by considering WFP-wide best practices and the CO's contextual nuances, in collaboration with RBD and the HQ Market Access Programme Unit (OSZIC); establish, in liaison with RBD, a clear plan to work on reconciliation of transactions prior to November 2017; and, develop a monthly dashboard for the tracking and monitoring of outstanding items;

(iii) Establish a system, including tools, for the custodian management of instruments of payment;

(iv) Conduct a comprehensive review of operating processes for all selected service providers before the award of the next contract. Roles and responsibilities related to the management of a mobile payment system in Nigeria will be clearly analysed and the results will be incorporated in the contracts prepared in coordination with the Legal Office (LEG);

(v) Monitor closely the implementation of contractual terms with the selected SPs and strengthen analysis and tracking of the cumulative value of purchase orders with the SPs to allow for timely approval in line with the DoA;

(vi) Request post factum approval from HQ Purchase and Contracting Committee for the irregularly approved POCBs for amounts due to the FSPs for the distribution period of November to December 2017;

(vii) Improve protocols for sending payment instructions as recommended by the corporate guidelines; and, finalize the review of daily report templates in collaboration with RMTB and agree with the FSP on the protocol to access their proprietary system; and

intervention and reliance on regional contract clauses not adapted to the Nigeria context. Lack of monitoring of SPs' adherence to contract requirements, noncompliance with procurement rules and limited or turnover of staff; integration of FSP proprietary systems not prioritized for transmission of PAF; launch of WFP e-voucher pilot project without assessing the mid to long-term implications in terms of sustainability, financial inclusion and/or costs.

(viii) Re-assess the rationale for choice of CBT delivery mechanisms (with priority for Borno state), taking into consideration the extent of mobile network coverage, agent services in place, the ability of markets to cope with the additional demand generated by CBT; and perform a thorough cost benefit review of WFP e-voucher system and e-money services provided by SPs, to inform selection of delivery mechanism.

Due dates: (i) to (iii) 30 April 2018; (iv) 1 May 2018; (v) 30 June 2018; (vi) 31 March 2018; (vii) 31 March 2018; (viii) 30 June 2018

Observation 5	Agreed Actions [medium priority]

Issues in distribution planning and management

There were instances of under or no achievement of planned distributions in several Local Governement Areas (LGAs) in some months. Some LGAs/distribution points were not reached in consecutive months.

The approach to distributions, including the consolidation of rations for several households, posed risks of disagreements among beneficiaries over sharing; incomplete rations reaching beneficiaries; and incurring of transportation costs, also highlighted by donors.

There was no sensitization to beneficiaries on their individual monthly entitlement and communication was translated or made in only one local language in areas where beneficiaries spoke multiple ethnic languages. There was limited awareness of the presence and purpose of helpdesks and beneficiary committees.

There was inconsistent and poor management of beneficiary lists in the field, with issues such as lack of acknowledgement by beneficiaries; handwritten lists; lists maintained in unprotected Excel sheets; unclear processes for consolidation and cross checking with beneficiary registers; and no processes to validate the lists for multiple registrations of beneficiaries across the distribution sites.

Underlying causes: Delays in delivery of commodity to the final distribution points and pipeline breaks; insecurity; attempts to cut down distribution time; weaknesses in sensitization mechanisms.

The CO will:

(i) Evaluate options for reaching beneficiaries in insecure locations, which may be inaccessible by WFP for extensive periods, including collaboration with other actors;

(ii) Re-assess the CO approach to distribution of rations, including strengthening the sensitization of beneficiaries on the individual monthly rations; and

(iii) Fully implement the biometric registration of beneficiaries in SCOPE and use of SCOPE cards at distributions.

Due dates: (i) to (ii) 30 April 2018; (iii) 31 October 2018

Observation 6	Agreed Actions [medium priority]
Gaps in the implementation of the monitoring plan and in feedback management	The CO will:

Observation 6 (continued)

Gaps in the implementation of the monitoring plan and in feedback management

The CO monitoring activities covered approximately 30 percent of the distribution sites in the third quarter of 2017. Approximately 40 percent of the monitoring plan targets were not achieved.

The CO made use of diverse sources of feedback including a hotline, WFP and TPM reports, CPs' helpdesks and reports. Escalation, follow-up, tracking and resolution of reported issues was not systematic, standardized, timely or coordinated. Issues relating to CBT were extracted from the hotline database and sent to the mobile SP via unprotected Excel worksheets, and were not tracked for action.

The hotline could only be accessed from one SP network and only during office hours, with little network connectivity in many of the CO's areas of operations, which limited its effectiveness. The CO was piloting an alternative automated, toll-free and 24-hour hotline service, and the related online follow-up management system was still to be fully configured. The CO was also in the process of increasing hotline staff capacity. The audit noted limited beneficiary awareness of the hotline.

Whereas there were some field monitoring reports prepared separately for Borno and Yobe states, their frequency, content and format was not standardized, with no consolidated monitoring reports covering the entire operation.

Underlying causes: Staffing constraints and weaknesses in the coordination of monitoring activities, tools and outputs between the monitoring functions in the area office and sub-office; lack of structured approach to management of feedback, including undefined risk escalation process for all sources of feedback; lack of suitable integrated online system to facilitate the management and monitoring of feedback, and time-consuming process with limited staff resources; extension of the CBT hotline service to the rest of CO programmes without consideration of SP terms.

Agreed Actions [medium priority]

The CO will:

(i) Conduct an analysis of monthly monitoring targets versus CO capacity; consider possible alternative options to cover staffing gaps; define a mechanism for continuous assessment of the requirement for TPM; and make adjustments to the monitoring plans as needed;

(ii) Explore options and implement an integrated online system to facilitate the management and monitoring of feedback, including collation, categorization, alerting, tracking for action and closure;

(iii) Implement the automated, toll-free and 24-hour hotline service, ensuring that calls can be received from all SPs' networks; and

(iv) Define and implement coordination mechanism for monitoring activities, tools and outputs between the monitoring functions in the area office and sub-office.

Due dates: (i) to (iv) 30 April 2018.

Support Functions

The audit performed tests and reviews of the design and implementation/simulation of security risk mitigation procedures, including compliance with minimum operating security standards (MOSS) requirements; transport and logistics in terms of the management of port operations, contracting and management of transporters; accreditation of users and booking of the UN Humanitarian Air Service (UNHAS) flights and the assessment of cost-recovery options; commodity and warehouse management including capacity building of staff and external stakeholders and the operational implementation of LESS; CO procurement, including planning, contracting and contract management for food and goods and services (G&S) for sample contracts, and of food quality and safety processes and management.

Throughout the scale up of the operations, the CO faced difficulties in capturing data in LESS in a timely manner. As such the CO focused heavily on reducing the backlog[7] and managed to decrease it from an average of 70 days in November 2016 to an average of a day in November 2017.

Observation 7	Agreed Actions [high priority]
Gaps in security risk preparedness actions and plans	The CO will:
Given the volatile and unpredictable security situation in North Eastern Nigeria, the CO established security risk mitigation strategies. Critical mitigating actions were outstanding at the time of the audit, including the procurement of some critical security equipment and upgrades; the definition of a staff ceiling for Maiduguri in line with the Security Management Team (SMT) recommendations, as a critical measure to facilitate evacuation of staff; and the alignment of the CO evacuation plan to the terms of the UNHAS extraction capacity, with UN staff exceeding the UNHAS capacity by 195 percent.	(i) Prioritise the requirements for MOSS compliance and expedite related procurement actions and upgrades;
There had been no HQ security assessment mission since the inception of the operation in 2016.	(ii) Assess staff criticality, define and implement a staff ceiling for Maiduguri in line SMT recommendations; and, revise the evacuation plan to align with the defined UNHAS extraction capacity and other available means of transportation;
The CO had yet to complete the preparation of the Emergency Preparedness and Response Plan (EPRP) and the Business Continuity Plan (BCP) including Disaster Recovery Plans (DRP), which may hamper the CO's capacity to respond and continue operations in the event of crises and/or may compromise the safety and security of staff.	(iii) Liaise with HQ Security Division to conduct a security assessment mission as planned; and
Underlying cause(s): Limited supplier capacity and lack of some required MOSS items locally; lack of consultation with UNHAS in the preparation of the CO evacuation plan; work requirements given the emergency response.	(iv) Prepare an EPRP and complete the BCP and DRP. Due dates: (i) 30 April 2018; (ii) 31 March 2018; (iii) 30 June 2018; (iv) 31 December 2018.

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[7] Backlog is quantified as the difference between the posting date of the transaction and the date of the physical transaction.

Observation 8	Agreed Actions [medium priority]
Gaps in contracting and contract management The review of procurement processes and a sample of procurement contracts highlighted instances of process and compliance gaps. These included disputed demurrage charges with the clearing and forwarding (C&F) agent amounting to USD 450,000; two service contracts with multiple contract extensions without competition and with post factum approvals; extensive use of post factum approval as also noted in internal reports; poor procurement planning and high levels of waivers accounting for 45 percent of G&S procurement; G&S vendor roster not consolidated, clearly classified or fully utilized; and incomplete due diligence processes, no or undocumented vendor performance evaluations and non-systematic checking against UN sanctions list. At the time of the audit, the CO had commenced a due diligence exercise for current vendors. In July 2017, the CO contracted two TPMs to increase the monitoring capacity in hard-to-reach areas, and reach 89 additional distribution sites (15 percent). In the case of one TPM, some payments were made at contract initiation for services not rendered (approximately USD 19,000) and for contingencies (approximately USD 3,000)[8]; subsequent payments were not certified by the required stakeholders or linked to work completed; and there was no review of the TPM background checking processes for their internal staff recruitment. The selection of the initial list of proposed locations for TPM was insufficiently justified and documented. Similarly, WFP's review of the TPM's locations was insufficient, leading to the inclusion of one location accessible to WFP and exclusion of two inaccessible locations. Underlying cause(s): Lack of supplier adherence to contract terms and limited understanding of escalation/ resolution procedures of contractual disputes by CO; non-compliance with procurement rules and regulations; limited staff and lack of stable procurement team, coupled with urgency to deliver on the programme and the rapid scale up of the operations; lack of understanding of procurement processes, including planning, by the requesting units; poor planning and coordination between head/sub-offices/units; initial lack of clarity on the preparation of the request for quotations specifications for TPM.	The CO will: (i) Liaise with the Operational Risk Management Service (OSLR) to understand, address and resolve the disputed demurrage charges; and any possible contractual deficiencies; (ii) Ensure that competitive processes are carried out to contract suitable vendors for the single sourced services, prior to the expiry of the current contracts; (iii) Ensure coordination and streamlining of the procurement planning process and consolidation of the CO procurement plan, clarifying the roles and responsibilities of requesting unit; (iv) Complete the ongoing vendor due diligence exercise and update vendor details and addresses in the vendor master data; consolidate the goods and services vendor roster with a clear criteria and system for inclusion and categorization; and implement a structured process for collecting, assessing, documenting and archiving vendor performance feedback/ evaluations and action taken; and (v) Recover amounts paid irregularly to the TPM; define mechanisms for strengthening the performance assessment of the TPM, contract management and approval of invoices for payment; ensure certification of invoices for future payments, and verify background checking processes for TPM internal staff recruitment. Due dates: (i) 30 April 2018; (ii) 30 May 2018; (iii) and (iv) 30 June 2018; (v) 30 April 2018.

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[8] Similar issues were raised in the Internal Audit of Third Party Monitoring in WFP Report AR/16/09

Observation 9	Agreed Actions [medium priority]
Gaps in Commodity Accounting and Management LESS was not yet real-time and issues were noted with data quality. It was managed by a limited number of trained staff on temporary assignment, leading to segregation of duties and business continuity issues. The CO could not reconcile CP stocks as per distribution reports and LESS data because commodity dispatches had not previously been attributed to CPs. Throughout the audit period the counted stock in the two Damaturu WFP warehouses was consistently higher than the reported warehouse capacity. Field visits indicated open air storage of commodities and truck to truck off-loading in some locations, as well as poor warehouse conditions with the risk of flooding and inadequate security measures, increasing the risk of damage, loss and wastage. The CO had prepared a storage analysis report in November 2017 but was yet to define an action plan to address its recommendations. <u>Underlying cause:</u> Initial rapid scale up of the operations; unstable internet connectivity; limited staff capacity and on boarding of newly recruited staff still ongoing.	The CO will: (i) Ensure that staff on TDY adequately train the recently recruited national staff on LESS to ensure continuity, proper segregation of duties and better data quality; (ii) Complete the reconciliation process of CP stock reports to LESS dispatch records; and (iii) Define and implement appropriate actions to address identified storage capacity needs and gaps following the CO's analysis, and to reduce the risk of food damage, loss and wastage in the Damaturu warehouses. Due dates: (i) 30 June 2018; (ii) 31 March 2018; (iii) 30 June 2018.

External relations, partnerships and advocacy

The audit performed tests and reviews of the effectiveness of the CO's coordination with its external stakeholders, including the government, humanitarian community, partners and donors; coordination, effectiveness and efficiency of donor communication and reporting, including follow-up and implementation of suggestions made by donors. Contextual information, positive practices, and issues relating to coordination with the multiple stakeholders are reflected in the Governance section under observation 1.

Observation 10	Agreed Actions [medium priority]
Inconsistencies in donor branding, visibility, and reporting The CO requested and received waivers on the branding of donor commodities for security and reputational reasons. Some distribution points did not have visibility posters or banners displayed, as was requested by donors to replace the branding. Three types of branded commodities were found in the warehouses. Donors indicated that there were delays and inconsistencies in donor reporting, as well as insufficient justification of underperformance on some key performance indicators. Underlying cause(s): Some in-kind donations agreed before the decision to cease donor branding on commodities; no agreement reached with respect to WFP branding on Global Commodity Management Facility commodities; lack of an internal process to ensure consistency and timeliness of input from different units involved in donor reporting.	The CO will: (i) Finalize appropriate ways for agreeing removal of branding from commodities, and inform donors of progress as appropriate as well as possible deviations; and (ii) Put in place a structured process for the coordination of donor reporting to ensure improved timeliness and rationale/evidence for performance. Due dates: (i) 30 April 2018; (ii) 31 March 2018.

Cross-cutting

The audit performed tests and reviews of risk areas around staff wellness and gender. The current CO management was promoting gender mainstreaming across the CO, with the CO participating in gender parity discussions in the UN HR Network. The CO was also working within RBD gender targets to ensure concerted focus on gender parity at the national and professional levels. A discussion forum had been established by RBD to strengthen awareness and sensitization of hiring units in their recruitment.

Annex A – Summary of observations

The following tables shows the categorization, ownership and due date agreed with the auditee for all the audit observations raised during the audit. This data is used for macro analysis of audit findings and monitoring the implementation of agreed actions.

| High priority observations | Categories for aggregation and analysis | | | Owner | Due date |
	WFP's Internal Control Framework	WFP's Enterprise Risk Management Framework	WFP's Internal Audit Universe		
3 Gaps in targeting and registration.	Control Activities	Programme	Beneficiary management	CO	(i) to (iii) 30 June 2018.
4 Challenges in the management of cross-functional CBT processes	Control Activities	Programme and Breach of obligations	CBT	CO	(i) to (iii) 30 April 2018. (iv) 1 May 2018 (v) 30 June 2018 (vi) & (vii) 31 March 2018 (viii) 30 June 2018
7 Gaps in security risk preparedness actions and plans	Control Activities	Employee health, safety and security	Security & continuation of operations and Business Continuity Management	CO	(i) 30 April 2018 (ii) 31 March 2018 (iii) 30 June 2018 (iv) 31 December 2018

	Medium priority observations	Categories for aggregation and analysis			Owner	Due date
		WFP's Internal Control Framework	**WFP's Enterprise Risk Management Framework**	**WFP's Internal Audit Universe**		
1	Issues in governance, performance and coordination	Control Enviroment	Governance and oversight and External relationship	Governance, Emergencies & transitions and Human resources management	HR OSE CO	(1) 30 September 2018 (2) 30 June 2018 (3) 31 March 2018
2	Gaps in capacity and skills	Control Activities	Programme	Human resources management	CO	(i) 31 March 2018 (ii) 31 December 2018 (iii) 30 June 2018
5	Issues in distribution planning and management	Control Activities	Programme and Contextual	Beneficiary management	CO	(i) to (ii) 30 April 2018 (iii) 31 October 2018
6	Gaps in monitoring plan implementation and feedback management	Monitoring Activities	Programme and Business process	Monitoring & evaluation	CO	(i) to (iv) 30 April 2018
8	Gaps in contracting and contract management	Control Activities	Partners and vendors and Business process	Procurement - goods & services Shipping - sea transport and Procurement - food	CO	(i) 30 April 2018 (ii) 31 May 2018 (iii) and (iv) 30 June 2018 (v) 30 April 2018
9	Gaps in commodity accounting and management	Control Activities	Programme	Commodity management	CO	(i) 30 June 2018 (ii) 31 March 2018 (iii) 30 June 2018

Medium priority observations	Categories for aggregation and analysis			Owner	Due date
	WFP's Internal Control Framework	WFP's Enterprise Risk Management Framework	WFP's Internal Audit Universe		
10 Inconsistencies in donor branding and visibility, and reporting	Control Activities	External relationship	Communication & advocacy	CO	(i) 30 April 2018 (ii) 31 March 2018

Annex B – Definitions of audit terms: ratings & priority

1   Rating system

1.   The internal audit services of UNDP, UNFPA, UNICEF, UNOPS and WFP adopted harmonized audit rating definitions, as described below:

Table B.1: Rating system

Rating	Definition
Effective / Satisfactory	The assessed governance arrangements, risk management and controls were adequately established and functioning well to provide reasonable assurance that issues identified by the audit were unlikely to affect the achievement of the objectives of the audited entity/area.
Partially satisfactory / Some improvement needed	The assessed governance arrangements, risk management and controls were generally established and functioning well, but needed improvement to provide reasonable assurance that the objective of the audited entity/area should be achieved. Issue(s) identified by the audit were unlikely to significantly affect the achievement of the objectives of the audited entity/area. Management action is recommended to ensure that identified risks are adequately mitigated.
Partially satisfactory / Major improvement needed	The assessed governance arrangements, risk management and controls were generally established and functioning, but need major improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved. Issues identified by the audit could negatively affect the achievement of the objectives of the audited entity/area. Prompt management action is required to ensure that identified risks are adequately mitigated.
Ineffective / Unsatisfactory	The assessed governance arrangements, risk management and controls were not adequately established and not functioning well to provide reasonable assurance that the objectives of the audited entity/area should be achieved. Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area. Urgent management action is required to ensure that the identified risks are adequately mitigated.

2   Categorisation of audit observations and priority of agreed actions

2.1   Priority

2.   Audit observations are categorized according to the priority of the agreed actions, which serve as a guide to management in addressing the issues in a timely manner. The following categories of priorities are used:

Table B.2: Priority of agreed actions

High	Prompt action is required to ensure that WFP is not exposed to high/pervasive risks; failure to take action could result in critical or major consequences for the organization.
Medium	Action is required to ensure that WFP is not exposed to significant risks; failure to take action could result in adverse consequences for the audited entity.
Low	Action is recommended and should result in more effective governance arrangements, risk management or controls, including better value for money.

3.   Low priority recommendations, if any, are dealt with by the audit team directly with management. Therefore, low priority actions are not included in this report.

4.   Typically audit observations can be viewed on two levels: (1) observations that are specific to an office, unit or division; and (2) observations that may relate to a broader policy, process or corporate decision and may have broad impact.[9]

5.   To facilitate analysis and aggregation, observations are mapped to different categories:

2.2   Categorisation by WFP's Internal Control Framework (ICF)

6.   WFP's ICF follows principles from the Committee of Sponsoring Organizations of the Treadway Commission's (COSO) Integrated Internal Control Framework, adapted to meet WFP's operational environment and structure. WFP defines internal control as: "a process, effected by WFP's Executive Board, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting, compliance."[10] WFP recognises five interrelated components (ICF components) of internal control, all of which need to be in place and integrated for them to be effective across the above three areas of internal control objectives.

Table B.3: Interrelated Components of Internal Control recognized by WFP

1	Control Environment	The control environment sets the tone of the organization and shapes personnel's understanding of internal control.
2	Risk Assessment	Identifies and analyses risks to the achievement of WFP's objectives through a dynamic and iterative process.
3	Control Activities	Ensures that necessary actions are taken to address risks to the achievement of WFP's objectives.
4	Information and Communication	Allows pertinent information on WFP's activities to be identified, captured and communicated in a form and timeframe that enables people to carry out their internal control responsibilities.
5	Monitoring Activities	Enable internal control systems to be monitored to assess the systems' performance over time and to ensure that internal control continues to operate effectively.

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[9] An audit observation of high risk to the audited entity may be of low risk to WFP as a whole; conversely, an observation of critical importance to WFP may have a low impact on a specific entity, but have a high impact globally.

[10] OED 2015/016 para.7

2.3 Categorisation by WFP's Enterprise Risk Management Framework (ERM)

7.   WFP is further developing its ERM tools and is in the process of introducing a new risk taxonomy to facilitate aggregation and analysis of risk information. The new taxonomy is piloted in a selection of COs during 2018 to test for the roll-out of a database/system in 2019. As a means to facilitate the testing and roll-out, audit observations are mapped to the new risk taxonomy.

Table B.4: WFP's new Risk Taxonomy recognizes 4 risk categories and 15 types of risk

1	Strategic	1.1 Programme risks, 1.2 External Relationship risks, 1.3 Contextual risks, 1.4 Failure to innovate/adjust business model
2	Operational	2.1 Beneficiary health, safety & security risks, 2.2 Employee health, safety & security risks, 2.3 Partner & vendor risks, 2.4 Asset risks, 2.5 ICT failure/disruption/attack, 2.6 Business process risks, 2.7 Governance & oversight breakdown
3	Fiduciary	3.1 Breach of obligations, 3.2 Fraud & corruption
4	Financial	4.1 Adverse price/cost change, 4.2 Adverse asset outcome

2.4 Categorisation by WFP's Audit Universe

8.   WFP's audit universe[11] covers organisational entities and processes. Mapping audit observations to themes and process areas of WFP's audit universe helps prioritise thematic audits.

Table B.5: WFP's 2018 Audit Universe (themes & process areas)

A	Governance	Change, reform and innovation; Governance; Integrity and ethics; Legal support and advice; Management oversight; Performance management; Risk management; Strategic management and objective setting.
B	Delivery	(Agricultural) Market support; Analysis, assessment and monitoring activities; Asset creation & livelihood support; Climate and disaster risk reduction; Emergencies and transitions; Emergency preparedness and support response; Malnutrition prevention; Nutrition treatment; School meals; Service provision and platform activities; Social protection and safety nets; South-south and triangular cooperation; Technical assistance & country capacity strengthening services.
C	Resource Management	Asset management; Budget management; Contributions and donor funding management; Facilities management and services; Financial management; Fundraising strategy; Human resources management; Payroll management; Protocol management; Resources allocation and financing; Staff wellness; Travel management; Treasury management.
D	Support Functions	Beneficiary management; CBT; Commodity management; Common services; Constructions; Food quality and standards management; Insurance; Operational risk; Overseas and landside transport; Procurement – Food; Procurement - Goods and services; Security and continuation of operations; Shipping - sea transport; Warehouse management.
E	External Relations, Partnerships & Advocacy	Board and external relations management; Cluster management; Communications & advocacy; Host government relations; Inter-agency coordination; NGO partner-ships; Private sector (donor) relations; Public sector (donor) relations.

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[11] A separate universe exists for information technology with 60 entities, processes and applications.

F	ICT	Information technology governance and strategic planning; IT Enterprise Architecture; Selection/development and implementation of IT projects; Cybersecurity; Security administration/controls over core application systems; Network and communication infrastructures; Non-expendable ICT assets; IT support services; IT disaster recovery; Support for Business Continuity Management.
G	Cross-cutting	Activity/project management; Knowledge and information management; Monitoring & Evaluation (M&E) framework; Gender, Protection, Environmental management.

5. Monitoring the implementation of agreed actions

9.   The Office of Internal Audit tracks all medium and high-risk observations. Implementation of agreed actions is verified through the Office of Internal Audit's system for the monitoring of the implementation of agreed actions. The purpose of this monitoring system is to ensure management actions are effectively implemented within the agreed timeframe to manage and mitigate the associated risks identified, thereby contributing to the improvement of WFP's operations.

Annex C – Acronyms

BCP	Business Continuity Plan
CBT	Cash-based transfers
CD	Country Director
C&F	Clearing and forwarding
CO	Country Office
COSO	Committee of Sponsoring Organizations of the Treadway Commission
CP	Cooperating partner
CSP	Country Strategic Plan
DoA	Delegation of Authorities
DRP	Disaster Recovery Plan
EMOP	Emergency Operation
EPRP	Emergency preparedness and response package
ERGP	Economic Recovery and Growth Plan
ERM	Enterprise risk management
e-voucher	Electronic voucher
FSP	Financial Service Provider
G&S	Good and services
HQ	Headquarters
HR	Human Resources
ICF	Internal Control Framework
ICT	Information and communications technology
L3	Level 3
LEG	Legal Office
LGA	Local Government Area
MOSS	Minimum Operating Security Standards
OSE	The Emergency Preparedness and Support Response Division
OSLR	Operational Risk Management Service
OSZIC	Market Access Programme Unit
OTF	Operational Task Force
PAF	Payment Advise File

POCB	Purchase Order for Cash transfers to Beneficiaries
RB(D)	Regional Bureau (Dakar)
RCA	Risk and Compliance Adviser
RMC	Risk Management Committee
RMTB	IT Beneficiary Service
SFTP	Secure File Transfer Platform
SMT	Security Management Team
SOP	Standard Operating Procedure
SP	Service Provider
TDYer	Temporary Duty Assignment
ToR	Terms of Reference
TPM	Third-Party Monitor
UNDPF	United Nations Development Partnership Framework
UNHAS	United Nations Humanitarian Air Service
USD	United States Dollar
WFP	World Food Programme