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WFP's Country Capacity Strengthening - Desk Review of the Implementation of Agreed Actions from the 2016 Internal Audit Report

Office of the Inspector General
Internal Audit Report



World Food
Programme

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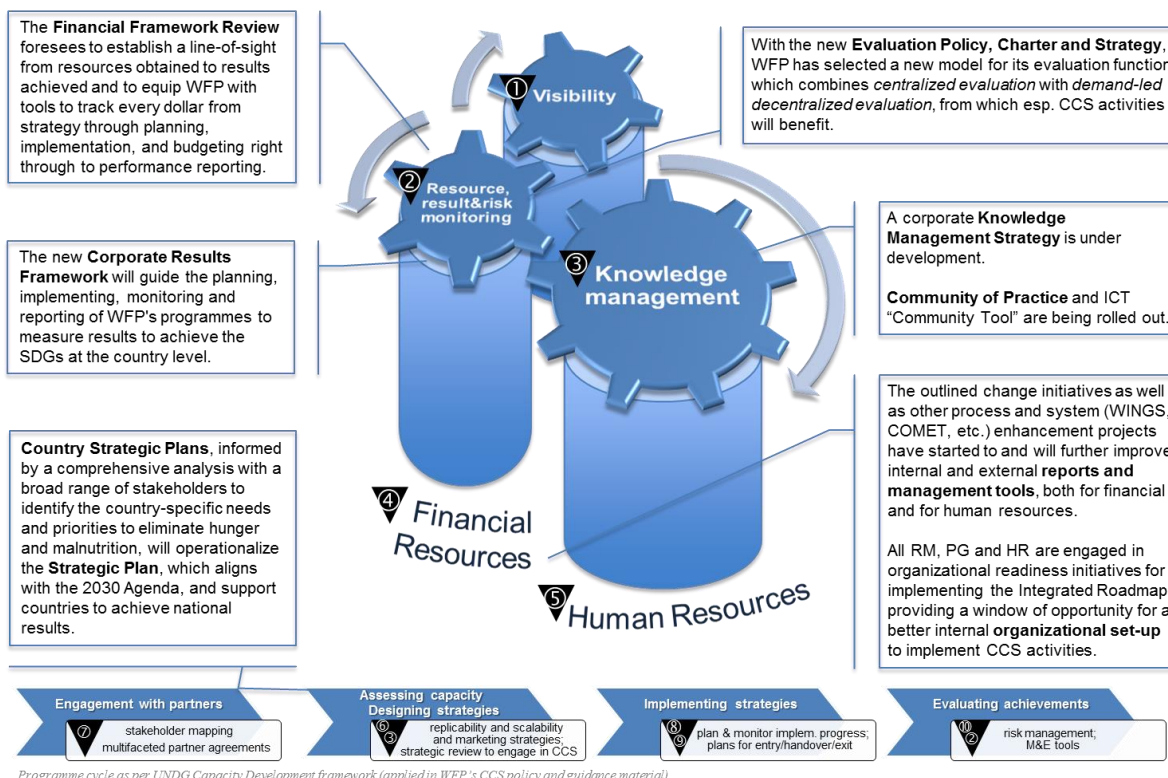


WFP’s Country Capacity Strengthening – Desk Review of the Implementation of Agreed Actions from the 2016 Internal Audit Report

I. Executive Summary

Introduction and context

1. The Office of Internal Audit conducted a desk review of the implementation of actions agreed to address observations made in an internal audit report on WFP’s Country Capacity Strengthening (AR/16/14). This was issued to WFP Management by the Office of the Inspector General in December 2016 as part of the 2016 WFP internal audit work plan.
2. At the time, and as a result of the audit work, the Office of Internal Audit came to an overall conclusion of unsatisfactory. For instance, internal controls, governance and risk management practices were either not established or not functioning well. Some issues identified were such that there were key risks challenging the achievement of corporate objectives of country capacity strengthening. The audit report made five high-risk and four medium-risk observations.
3. The audit recognized at the time that with the implementation of the Integrated Road Map and other on-going change initiatives, WFP was in the process of addressing some of the issues highlighted in the audit report.



4. Subsequent country and thematic audits (for example, in HQ-IRM-17-7) reconfirm the persistence of issues outlined in the Country Capacity Strengthening audit report. Considering the delays in implementing actions agreed in 2016, this desk review was initiated to (re-) assess the measures taken by management and to identify root causes for the observed delays.

5. The review took place at WFP Headquarters in Rome, Italy, in early 2018. The work was based on enquiry with key personnel, analysis of supporting documentation, and inspection of relevant records. The review also considered relevant evidence collected through field work conducted by the Office of Internal Audit as well as through monitoring and evaluation findings in 2017/18. The desk review was carried out in accordance with the International Standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors.

Status of agreed actions and reasons for delays

6. The 2016 audit had made nine observations and management had agreed to implement 20 related mitigating actions: twelve actions were assigned to the Policy and Programme division, where the “OSZ - SDG Implementation and Results Service - Capacity Strengthening Unit” (previously OSZI) is located; four actions were assigned to the Performance Management and Monitoring division and four actions were assigned to the Operations Management Support unit.

7. Designed to address root causes, actions identified along the programme lifecycle had certain interdependencies and required coordination among the above divisions as well as with other actors within WFP (for example, the government partnerships division). They were at the same time aligned with and complementary to the recommendations issued early 2017 by the Office of Evaluation¹.

8. By 2017 end, actions for six observations were overdue and many observations have been re-raised in the work performed by OIGA in 2017. Intending to build an understanding of why the implementation of agreed action was delayed, OIGA identified four themes that impacted the closure of outstanding actions: [❶] **Insufficient management direction and support for Country Capacity Strengthening** (including for anchoring key controls in standard business processes), **limitations in financial** [❷] **and in human resources** [❸], as well as **interdependencies** [❹] between agreed actions, where concerned action owners were awaiting actions or definitions by others.


	OBSERVATION TOPIC	Status of action	Related 2017/18 observations	Causes			
				❶	❷	❸	❹
❶	Visibility	Closed (12/17)	PHCO, BDCO, IRM	X			
❷	M&E	Partially impl.	PHCO				X
❸	Knowledge management	Closed (3/17)	PHCO, BDCO	X			
❹	Staffing / resourcing	Pending	PHCO, BDCO, IRM		X	X	
❺	Funding of CCS activities	Pending	IRM	X	X	X	
❻	Programme design	No update	BDCO	X			X
❼	Partnerships	Started	IRM	X			X
❽	Operational planning	Started					X
❾	Sustainability	Closed (7/17)	BDCO, PHCO	X			

Table 1: Overview of status of implementation of agreed actions

¹ [Summary Evaluation Report of WFP Policy on Capacity Development](#) WFP/EB.1/2017/6-A/Rev.1



9. Details of observations, actions taken and conclusion from the Office of Internal Audit are provided in Tables 1 and 2. The status review then leads into the more detailed root cause analysis, Table 3, page 20.

10. The Office of Internal Audit would like to thank managers and staff for the assistance and cooperation accorded during the desk review.

Kiko Harvey
Inspector General



II. Context and Scope

Context for Country Capacity Strengthening (CCS)

11. The UN Secretary General² defines the 2030 Agenda as “our imperative for change. The paradigm shift [...] requires significant adjustments in the skillsets, leadership, and coordination and accountability mechanisms of the United Nations development system.” According to him, “national capacity development remains the most critical function of the United Nations development system and must be given priority across all functions”³. Also the Quadrennial Comprehensive Policy Review (QCPR)⁴ calls upon the United Nations development system, at the request of national governments, to strengthen its support to the building and development of national capacity.

12. Not new to WFP⁵, its capacity development and technical assistance role in the area of food security has a prominent position in the 2017-2021 Strategic Plan, which aims at aligning WFP’s work with the 2030 Agenda. It also aims at providing a coherent and transparent framework for WFP to make broader contributions towards the Sustainable Development Goals in several contexts, using the skills, capacities and competencies that WFP has built up through humanitarian action and development initiatives, [...] opening scope for a new generation of systemic interventions and partnerships motivated by the transformative spirit of the 2030 Agenda.⁶

Country Capacity Strengthening in WFP since the audit report

13. Through the Integrated Road Map (IRM) change initiative, capacity strengthening has become one of the four transfer modalities and can be linked within the line-of-sight as a strategic outcome, an activity and a budget line item. The capacity strengthening transfer modality will represent USD 187 million or 4 percent of the total transfers under the 2018 implementation plan.

14. As WFP works to operationalize the Strategic Plan (2017–2021), Country Strategic Plans (CSP) are gradually increasing the proportion of funds allocated to country capacity strengthening. In fact, while non-CSP portfolios have allocated on average 3.6 percent of total costs to supporting capacity strengthening, CSP portfolios have allocated 5.8 percent. As more countries finalize their CSPs, this share is likely to increase.⁷ Supporting National Zero Hunger Strategic Reviews (ZHSR)⁸ not only helps to better inform the plans of national and international stakeholders, including WFP, but reportedly have also helped reposition WFP as a partner of choice for capacity strengthening with host governments.

² [Second Report of the Secretary-General - advance, unedited version](#)

³ Repositioning the United Nations development system to deliver on the 2030 Agenda: our promise for dignity, prosperity and peace on a healthy planet [A/72/684-E/2018/7](#)

⁴ Quadrennial comprehensive policy review of operational activities for development of the United Nations system [A/C.2/71/L.37](#)

⁵ stated in [WFP General Regulations and Rules \(Article II\)](#) last revised in 2004 and in the 1994 [WFP Mission Statement](#). Capacity development and handover have been a specific Strategic Objective of WFP in the 2004-2007 and 2008-13 Strategic Plans, then mainstreamed as capacity strengthening in the 2014-17 Strategic Plan. Related policies have been evaluated by WFP’s Office of Evaluation in 2008 and 2016 (report issuance in 2017).

⁶ WFP Strategic Plan (2017-2020) [WFP/EB.2/2016/4-A/1/Rev.2](#)

⁷ WFP Management Plan (2018-2020)

Regionally, differences in this direction are most evident in the regional bureaux in Bangkok, Johannesburg and Cairo, where proportional allocations to country capacity strengthening have increased by 15.2 percent, 3.4 percent and 1.1 percent respectively. This is consistent with the increasing number of middle-income countries emerging in these regions and indicates that the organization is gradually finding its niche in these diverse contexts.

⁸ <http://www1.wfp.org/zero-hunger-strategic-reviews> are designed to be carried out under the leadership of governments and their partners to establish a hunger baseline, determine gaps in the national food security and nutrition response and identify priority actions needed to achieve SDG2

15. A [WFP manual on Country Capacity Strengthening](#)⁹ is available (work in progress), trying to address audit and evaluations findings which indicate that WFP has not always achieved long-term, sustainable, positive change in stakeholder capacities. It recognizes that activities and services offered need to be part of a demand-driven, holistic systems-strengthening approach that ensures results are grounded in an enabling environment and not one off, activity-level interventions.

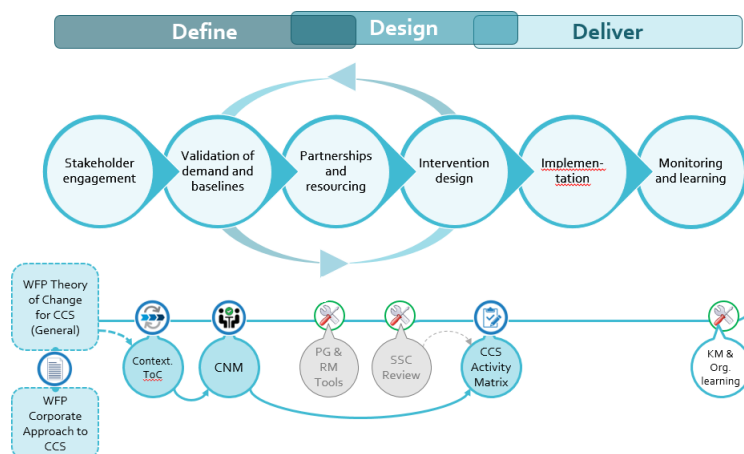


Figure 1: WFP Approach to CCS as outlined in the WFP Manual

16. Donors' and WFP management's attention, however, continues to be primarily drawn to crisis response. The 2018 implementation plan focuses mainly on relief and emergency response, with 74 percent of the projected resources directed towards the crisis focus area. The remaining resources under the implementation plan are directed to the resilience (16 percent) and root causes (10 percent) focus areas. Continued complex and protracted emergencies¹⁰ challenge and stretch WFP in areas where the organization is known to excel, which may be one of the reasons that delay adjustments to delivery-oriented humanitarian processes and procedures, and the implementation of agreed actions from the audit.

Objective and scope of the desk review

17. The objective of the desk review was to determine the extent to which the actions agreed with management in the 2016 audit report had been implemented and the effectiveness of actions taken.

18. The desk review involved verifying available documentation supporting the implementation of the agreed actions as shared through the Office of Internal Audit's monitoring system. Where implementation was outstanding, action owners were contacted for further background information. The desk review also approached related subject matter experts to understand whether other recent change / reform initiatives may have addressed pending issues.

19. In addition, the desk review assessed whether similar observations were raised in subsequent audit reports (especially in country office audits with an important share of CCS activities in their portfolio, Bangladesh [BDCO] and Philippines [PHCO], and in the IRM audit report), indicated below in *italics*.

⁹ <http://capacitydevelopment.manuals.wfp.org/en/CCS/>

¹⁰ WFP is currently supporting six Level 3 and six Level 2 emergencies. With the exception of Nigeria and most recently Bangladesh/Myanmar, all have been at Level 2 or 3 for more than two years, and with the exception of the Horn of Africa drought, they are all primarily driven by conflict.



III. Results of the Audit

Table 1: High risk observations

Audit Report Observation		
1	<p>Visibility – Corporate visibility and reporting of Country Capacity Strengthening activities and achievements</p> <p>WFP's corporate reporting is formed around the annual standard project report (SPR). Country offices (COs) prepare ad-hoc reports and advocacy material - not only about results that are directly attributable to WFP but also about partners' efforts and achievements - which are not necessarily captured in corporate tools and databases (COMET). The audit noted that as a result, CCS achievements tend to be under-reported and are not visible at the corporate level. Several factors contribute to CCS reporting challenges:</p> <ul style="list-style-type: none"> • Despite the introduction of a capacity development and augmentation (CD&A) cost component in the previous Financial Framework Review, this cost category is not representative of CCS investment (with large portions of CD&A actuals covering augmentation and service deliveries and other CCS-related expenditure hidden in other cost components or trust funds). The current budget structure and processes do not facilitate financial analysis and reporting along a value for money or investment case logic. This is due to change with the current Financial Framework Review that incorporates most trust funds into the country portfolio budget and creates a line of sight to better link the resources invested with the results achieved. • Engagements in CCS through trust funds are reported to donors bilaterally and are not captured in corporate systems for results achieved. • Partners' efforts and contributions to CCS results are not captured in existing tools and processes. The focus lies only on WFP's delivery and attributable results, despite the possibility to define other outputs and new features in COMET that allow for documenting complementary partnerships and/or tier two beneficiaries. The audit noted a preference of COs to adhere to familiar indicators and reporting standards, potentially influenced by strict corporate definition of attribution criteria. • While some COs individually make efforts to improve visibility, this is not supported by corporate guidance, templates and tools. • Dedicated communication and/or reports officer positions are rare at CO-level, staff time is invested in standard reporting (SPR) that is not geared towards business practices in the area of CCS (frequency, format, target group, content is not always adequate for promoting CCS activities, requiring adjustments/extra efforts by COs). <p><u>Underlying Cause</u> Insufficient knowledge and use of features and possibilities in corporate systems and processes; compliance culture prevailing; resources and processes not adjusted for CCS implementation.</p>	
Agreed action(s)	Action undertaken – Comments relating to actions agreed	Status <i>Closed</i> (December 2017)
When rolling out the new Corporate Results Framework, RMP will:		
(a) improve the guidance on the use of COMET and other databases for having information corporately available to ensure comprehensive reporting on progress in the area of CCS, including both partners' and WFP's contribution to CCS achievements;	RMP has adapted COMET modules and guidelines to the new IRM process. Guidelines refer to the existing CCS framework and its contents. Once the new CCS policy is approved by the EB.2.2018, RMP will readapt guidelines to reflect the policy.	Based on the changes made to SPR guidelines, CSP reports and COMET guidance (for example, a guide to analyse project effectiveness, including partners' contributions http://comet.manuals.wfp.org/es/reporting/report-descriptions/partnerships/) with cross-references to the CCS manual, and as a result of related RMP outreach efforts to improve the use of COMET and other databases to ensure more comprehensive reporting on progress in the area of CCS, this action has been closed.



Agreed action(s)	Action undertaken – Comments relating to actions agreed	Status Closed (December 2017)
<p>(b) clarify in consultation with CCS experts in OSZI, OSEP and any other divisions responsible for different corporate reporting formats (SPR and other) which language and other caveats to consider when reporting WFP's direct and indirect results in CCS and which options exist to report about partners'/counterparts' efforts and achievements that may not be (fully) attributable to WFP (disclaimer, other formats, other channels).</p>	<p>The guidance for reporting on current SPR template for 2017 has been developed by OSZ and shared with all WFP COs to facilitate CCS reporting on 2017 (http://spr.manuals.wfp.org/en/technical-guidance-and-checklists/country-capacity-strengthening-ccs/).</p> <p>The guidance includes specific guidance on how to report WFP and partners' achievements and caveats on how to report partners' achievements under the section WFP Objectives and Strategic Coordination (http://spr.manuals.wfp.org/es/spr-drafter-guidance-and-mock-up/country-context-and-wfp-objectives/wfp-objectives-and-strategic-coordination/).</p>	<p>Closed based on the changes made to SPR guidelines and COMET (https://comet.wfp.org/rapport#partnerships: OIGA checked existence of field to track complimentary contribution of partner). Noting that related RMP outreach efforts, which clarified the options that exist to report about partners'/counterparts' efforts and achievements may not be (fully) attributable to WFP (disclaimer, other formats, other channels), this action was closed, acknowledging that, however, OSZ continues to work on manual and policy updates.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p><i>Corporate visibility and reporting of CCS activities and achievements however remain an issue: While the Country Programme Budget (CPB) structure allows for identifying CCS as one of the four transfer modalities, whereby it can be linked within the line-of-sight as a strategic outcome, an activity and a budget line item, the IRM audit reported insufficient guidance on the line-of-sight and the effects of aggregating activities. CO audits in Bangladesh and the Philippines, both operations with important CCS components that were well perceived by the host government, struggled with gaining the necessary visibility of WFP's CCS offerings and achievements within the UNCT and/or donor community.</i></p> </div>

Audit Report Observation	
2	<p>Monitoring and Evaluation (M&E) – Progress monitoring of CCS activities</p> <p>Corporate M&E guidelines (minimum monitoring requirements, corporate results framework) provide COs with tools to measure capacity enhancement. The sample of project document logframe and related SPRs reviewed showed that performance indicators set and monitored for CCS activities referred to the standard beneficiary and tonnage tools, with limited use of the National Capacity Index. The COs highlighted limitations in its practical use for monitoring CCS activities. OSZI has, in the course of 2016, developed more adapted tools to monitor progress in CCS engagements, which have been tested in some countries.</p> <p>COs are also using the standard guidelines to formulate performance indicators in the logframe for outcome and impact of CCS activities. These remain limited to assess the qualitative nature of capacity strengthening activities. There are no mechanisms to set funds aside for ex-post assessments of project results and impact.</p> <p>Indirect, non-planned results and achievements, for example, through independent partner scale-up, are not captured, because of lack of clear attribution to WFP engagements.</p> <p><u>Underlying Cause:</u> Inadequate guidance and skills to develop CCS results framework over time; indicators like the National Capacity Index or the Emergency Preparedness Capacity Index are not popular among COs /difficult to use for progress monitoring; and COs do not use existing flexibility (tailor other output indicators); resistance to change.</p>



Agreed action(s)	Action undertaken – Comments relating to actions agreed	Status <i>Partially implemented</i>
When rolling out the new Corporate Results Framework, RMP will liaise with OSZ to:		
<p>(a) ensure that new progress indicators for CCS and improved approaches to measure capacity baselines are promoted to COs;</p>	<p>WFP has developed a new approach to monitoring and reporting for CCS; the Capacity Needs Mapping tool has been embedded in the corporate framework for CCS and included in a toolkit that is being rolled out to COs in conjunction with the CSP roll-out.</p> <p>The tool will allow COs to capture qualitative baseline information relevant to areas where the offices will provide CCS support. Further implementation guidance is being developed. The guidance will be available to all staff on the WFP intranet shortly.</p> <p>The CCS toolkit, which is now available to all COs, also includes a mechanism for monitoring CCS process milestones to facilitate annual progress monitoring. WFP has adjusted COMET to accommodate the enhanced reporting.</p>	<p>OIGA confirms action a) is implemented with Capacity Needs Mapping (CNM) guidance drafted in the CCS Manual by OSZI.</p>
<p>(b) ensure that M&E guidance for CCS activities includes guidance on beneficiaries indirectly reached.</p> <p>(Refer to action 5 regarding funding of ex-post assessments)</p>	<p>M&E guidance, as well as COMET guidance include beneficiary counting guidance based on the latest guidance from OSZ (see http://newgo.wfp.org/documents/beneficiary-counting-comet). Current OSZ guidance on beneficiary counting refers to and recommends the usage of the CCS Toolkit, which is reflected in M&E guidance. OSZ is undergoing a revision of the guidance on beneficiary counting, in which it is expected there will be a revision of the indirect beneficiaries.</p> <p>RMP has carried out all possible updates of guidance referring to the action based on the latest CCS and beneficiary counting guidance produced by OSZ. Once this guidance is updated again, M&E guidance will be duly updated.</p>	<p>Pending the finalization of tier 1, 2, 3 definitions by OSZ front office and related inputs from OSZ on M&E guidance for CCS activities, including guidance on beneficiaries indirectly reached (tier 3), action b) remains pending:</p> <p>RMP's tools and guidance remain focused on tier 1 beneficiary counting/monitoring and the observation from last year's audit report unresolved.</p> <p>Acknowledging that for addressing the observation/implementing action 2b) RMP is constrained by above mentioned missing inputs, OIGA is calling on management's attention highlighting interdependencies of actions and issues still requiring their attention.</p> <p>A funding solution for ex-post assessments has not yet been considered.</p> <div style="border: 1px solid black; padding: 5px;"> <p><i>The Philippines audit noted the limitations in the monitoring set-up for CCS, where an ex-post assessment mechanism would have contributed to the sustainability of WFP's interventions.</i></p> </div>



Audit Report Observation		
3	<p>Knowledge management (KM) – Knowledge generation and knowledge sharing</p> <p>Overall activities related to CCS receive limited visibility – both externally and internally – and, as experiences are not widely shared across WFP, they do not contribute to developing a general understanding/corpus of activities where WFP engages in CCS. Projects do not provide for specific knowledge generation such as success criteria or scalability factors. The audit found several instances where COs faced challenges in adapting the available guidance or in developing customized procedures to implement CCS activities which result in duplication of efforts.</p> <ul style="list-style-type: none"> • There are limited institutional channels or forums where information or lessons learned can be shared, debated, and potentially adopted at a corporate scale. Existing platforms (for example, recent introduction of WFP communities’ online platform) provide an opportunity for sharing. Content is however not reviewed/ vetted as a source of guidance and good practice. • Because of the ad-hoc nature of some CCS engagements, for example secondment of short-term staff/consultants to partner entities, and without structure knowledge management, WFP risks losing experience and knowledge gained. • Limited analysis of replicability and scalability and further sharing and communication strategy within and outside the organization, prevent WFP from anchoring its experience in CCS and demonstrating relevance with regard to donors and governments. <p><u>Underlying Cause:</u> Lack of institutional knowledge management.</p>	
Agreed action(s)	Action undertaken – Comments relating to actions agreed	Status <i>Closed</i> (March 2017)
<p>OSZ (with input from OSE, OSC, OSN) will improve knowledge management practices for CCS, considering corporate KM approaches and initiatives, including by exploring IT solutions and other best practices in cost efficient communications and knowledge management approaches.</p>	<ul style="list-style-type: none"> • National Capacity Development Online Community was established (https://communities.wfp.org/community/national-capacity-development); • New WFPGo pages are operational: (http://newgo.wfp.org/topics/country-capacity-strengthening-ccs). <p>Some of the main CCS resources are available as following:</p> <ul style="list-style-type: none"> - CCS Support Package, a collection that comprises the CCS Toolkit and support application of the CCS framework to the CSP; - Voices from the Field Videos Series, a video series where CO colleagues share their views and perceptions about transitioning from direct implementation to a more CCS-focused portfolio at WFP; - Learning Series, a note that explores the practical implications COs should consider when introducing CCS elements to their portfolios; <ul style="list-style-type: none"> • Online CCS WFP Manuals guidance under elaboration; • Working group established to systematize and coordinate integration of CCS and CCS KM in respective guidance and modus operandi. 	<p>Based on the evidence provided that KM products, systems and processes have been established that allow for both top-down and bottom-up sharing, this action was closed with the expectation that</p> <ul style="list-style-type: none"> - OSE, OSN and OSC will feed into the KM environment for CCS that is outlined in OSZ's response; and - beyond internal guidance and learning, the emerging CCS KM infrastructure will (in line with corporate KM initiatives) serve as a quality review mechanism that also facilitates external dissemination and/or guides decision-making regarding replicability/scalability of a CCS activity by WFP or others. <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p><i>While OSE, OSN and OSC are working on guidance and best-practice material for CCS in their respective areas, the traffic in the online community is limited, does not function as quality review mechanism and thus does not facilitate external dissemination and/or guides decision-making regarding replicability/scalability. For Bangladesh and the Philippines the respective audits noted interactions with RBB and certain HQ units, but insufficient benefits of institutional KM.</i></p> </div>



Audit Report Observation		
4	<p>Staffing/resourcing – Internal and external capacity/skills for CCS</p> <p>The audit noted that WFP’s capabilities and services provided through its staff in COs working directly with government bodies, for example, placed in ministries at national levels and at community levels, are highly recognized and appreciated. However, COs are facing a range of staffing-related challenges:</p> <ul style="list-style-type: none"> • Key CCS posts are often filled with short-term staff, without adequately addressing the risk of lack of continuity in the relationship established with partners; • Recruitment procedures and requirements do not allow the timely engagement of staff/consultants at competitive rates; • Availability of WFP staff with CCS relevant skills is not visible or accessible to COs and successful initiatives to change / increase capacity of national staff not replicated at scale; • Standard terms of reference (TORs) do not reflect the specific requirements and responsibilities of staff working in the context of CCS activities. <p>Where complementing the WFP staffing structure with external expertise is adequate, COs were insufficiently aware of existing options and how to tap into those:</p> <ul style="list-style-type: none"> • For alternative sourcing options (for example, south-south and triangular cooperation) there is insufficient guidance, or access to guidance, developed throughout 2016; • The Technical Experts Network has only recently been (re)established. <p><u>Underlying Cause:</u> Insufficient visibility on skills available, and/or skills not available internally; alternatives to staffing COs through regional or organizational level pooling, partnering with academia, companies, etc., south-south cooperation mechanisms not available or disseminated; Inadequate contracting processes (human resource (HR) selections and procurement); funding framework and other contracting processes not aligned to long-term nature of CCS; limited investment in CCS roll-out at HQ.</p>	
Agreed action(s)	Action undertaken – Comments relating to actions agreed	Status <i>Pending</i>
OSZ – building on feedback from COs and other HQ divisions – will:		
<p>(a) perform a stock-take of the needs (CCS-related competencies and skills);</p>	<p>OSZ comment:</p> <p>“WFP has been performing stocktaking, including with regard to skills and competencies required for CCS activities, systematically at the country level as part of each Zero Hunger Strategic Review and subsequent CSP.”</p> <p>The completion of Zero Hunger Strategic Reviews and subsequent CSP formulation is an iterative and on-going process. Likewise, the maintenance and deployment of a roster of technical expertise to COs.</p> <p>Importantly, the Programme Learning Journeys reaching out to core programme staff worldwide at different managerial levels have been designed to specifically address elements of WFP’s Strategic Results 5 (Capacity Strengthening), hence contributing to build and consolidate CCS programme skills.</p>	<p>OIGA notes the investment in the Programme Learning Journeys (which however did not include practical exercises with the tools now available in the CCS manual) as well as in continued learning on workforce planning practices and mechanisms in the course of IRM roll-out (for example, late 2017 cross-functional guidance to systematize technical expertise involvement in programme design) to facilitate access to functional expertise.</p> <p>OIGA did not receive any consolidated analysis of the described on-going stock-taking exercises, which would inform corporate skills building and sourcing options.</p>
<p>(b) outline skills building and sourcing options that could be considered; and</p>		<div style="border: 1px solid black; padding: 5px;"> <p><i>CO audits reveal the need for hands-on training in the use of tools; needs which with the current staffing in OSZI (and RBx) are difficult to meet.</i></p> </div>



	<p>The external evaluation and this internal audit classified the lack of corporate systems to support CCS as a “high risk” to WFP. Almost every country writing its CSPs includes a CCS component. In addition, OSZ has developed tools to help COs determine country-level operational needs, including of resources, to implement CCS activities.</p> <p>OSZ has submitted requests for additional resources to support CCS activities through the 2016 and 2017 Management Plan exercises (via Investment Cases), as per RMB’s procedures.</p> <p>Furthermore, a new CCS policy is envisaged to be presented to the Executive Board at EB.A/2018. The first informal consultation with the Executive Board is scheduled to take place on 22 March 2018, followed by a second informal consultation on 10 April 2018. As investments on CCS have not been prioritized corporately, OSZ feels impeded to deliver on full implementation of this audit action. As a consequence, the design and production of the new policy may be further delayed and moved to EB.2/2018, with impact on the Executive Board’s 2018 programme of work.</p>	
<p>(c) on the basis of the resulting gap analysis engage with OS, HR, and the Integrated Roadmap for solutions that address both internal skills enhancement and mechanisms to best use and allocate existing staff resources as well as access to external expertise (for example, technical experts, south-south and triangular cooperation).</p>	<p>HR, when approached by OIGA to also capture any other initiative (potentially from IRM work streams or HR strategy implementation) commented:</p> <p>“We do not have further information to add to this and as the actions are assigned to OSZ, they are best placed to provide an update. Of course we are happy to provide any advice or assistance as their action plan develops.”</p>	<div style="border: 1px solid black; padding: 5px;"> <p><i>The IRM audit reiterated an audit observation about a lack of comprehensive frameworks, tools and guidance for strategic workforce planning [obs. 4] and noted gaps in programmatic skillsets and capacities, especially for engaging in advocacy for development activities [obs. 8].</i></p> </div>



Audit Report Observation											
5	<p>Funding of CCS activities – Fundraising tools and processes</p> <p>According to WFP's General Regulations and Rules, General Rule X.8: Availability of resources, the Executive Director shall ensure that development projects submitted to the Board for approval, and development projects and country programme activities approved under the Executive Director's delegated authority, can be implemented within estimated available resources. The audit noted the following issues with regard to funding of CCS activities:</p> <ul style="list-style-type: none"> Planned / proposed CCS interventions still follow a needs-based planning approach. However, with uncertain/unknown funding sources ,WFP risks not being able to deliver. No funding mechanisms are available to engage in seed or pilot projects that could create the basis for engaging with stakeholders, potential donors, and inform project design, as CCS project definition may prove a longer process at times. Also, there are no mechanisms to set funds aside for ex-post assessments of project results and impact. Advance funding mechanisms are not easily accessible for CCS engagements, especially when financed through trust funds. COs face a range of fund raising challenges for CCS activities at the local level: <ul style="list-style-type: none"> In particular in Middle Income Countries (a target group of WFP CCS activities), it is difficult to generate funds from traditional donors. Despite a strategy to increase the donor base, there is limited guidance and support. Some private sector engagements were identified. However, the full potential may not be fully explored. Host government contributions may imply conditions on reporting/disclosure requirements (audits) that are not available or involving corporate validation. Short-term funding limits continuity of longer-term CCS engagements. <p><u>Underlying Cause</u> WFP corporate guidance, tools and systems in the area of resource mobilization and management have not been sufficiently adjusted to the resourcing requirements of CCS engagements (needs-based/ appeal approach prevailing at HQ-level in outreach and funds allocation; lack of partnership /resource mobilization /proposal or report-writing skills at CO-level).</p>										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Agreed action(s)</th> <th style="width: 40%;">Action undertaken – Comments relating to actions agreed</th> <th style="width: 30%;">Status <i>Pending</i></th> </tr> </thead> <tbody> <tr> <td colspan="3">With the support of the other stakeholder departments and divisions, OSZ will:</td> </tr> <tr> <td style="vertical-align: top;">(a) ensure that the upcoming CSP template will adequately reflect resource-based planning as necessary for CCS delivery; and</td> <td style="vertical-align: top;">OSZ does not consider the CSP template to be the appropriate instrument for highlighting that CCS should be informed by resource-based planning. CCS content appears under the "Root Causes" focus area in the CSP; budget guidance will address resourcing.</td> <td style="vertical-align: top;"> <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> <i>The IRM audit reports a lack of clarity on the application of General Rule X.8 [obs. 7] and the absence of criteria to guide management on un(der)funded activities (lack of seed funding mechanism)[obs.8].</i> </div> Acknowledgement that (a) the CPB foresees resource-based planning for 'root cause focus area' activities and that (b) CSP guidance with inputs from various division is aligned to the new financial architecture, </td> </tr> </tbody> </table>			Agreed action(s)	Action undertaken – Comments relating to actions agreed	Status <i>Pending</i>	With the support of the other stakeholder departments and divisions, OSZ will:			(a) ensure that the upcoming CSP template will adequately reflect resource-based planning as necessary for CCS delivery; and	OSZ does not consider the CSP template to be the appropriate instrument for highlighting that CCS should be informed by resource-based planning. CCS content appears under the "Root Causes" focus area in the CSP; budget guidance will address resourcing.	<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> <i>The IRM audit reports a lack of clarity on the application of General Rule X.8 [obs. 7] and the absence of criteria to guide management on un(der)funded activities (lack of seed funding mechanism)[obs.8].</i> </div> Acknowledgement that (a) the CPB foresees resource-based planning for 'root cause focus area' activities and that (b) CSP guidance with inputs from various division is aligned to the new financial architecture,
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<p>(b) liaise with RMB and PG to ensure that programme design guidance, fundraising guidance, and budgeting and expenditure accounting guidance will be updated, to align CCS within the new financial architecture so that COs are equipped with additional means to raise funds for CCS (including for seed funding and ex-post assessments where applicable).</p>	<p>The updated corporate financial framework includes dedicated line items for CCS. Corresponding guidance is being prepared as part of the overall IRM roll-out.</p>	<p>a number of the points outlined in the audit observation are not addressed: for example:</p> <ul style="list-style-type: none"> - no funding mechanisms are available to engage in seed or pilot projects, - still no mechanisms to set funds aside for ex-post assessments of project results and impact, - advance funding mechanisms are still not easily accessible for CCS engagements, and - recent audit shows that COs continue to face a range of fund raising challenges for CCS activities at the local level. <p>Furthermore, the OSZ response highlights that PSA base allocation for OSZ is far from sufficient and that the division relies heavily on extra-budgetary sources to deliver on critical corporate programme function and no corporate funding has been allocated to sponsor a CCS-specific investment case.</p> <p>This means that the underlying causes of the high risk audit observation are not yet addressed, leaving the risk unmitigated, and OIGA cannot close the action.</p>
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**Table 2: Medium risk observations**

Audit Report Observation		
6	<p>Programme design – Strategic review of decisions to engage in CCS</p> <p>In reviewing the design and related Project Review Process (e-PRP/s-PRP) approval processes, the audit found that for CPs, Dev, PRRO and EMOP (as well as trust funds) the specific nature of CCS may not have been sufficiently considered, specifically where, when and with whom to engage in CCS. In the case of one sample country where the new Strategic Review was piloted, features of a strategic assessment of WFP's competitive advantage in a given context, as well as some review of internal capacities were evident. For other projects the e-PRP/s-PRP documentation available did not cover areas needing improvement as identified in this report.</p> <p>A future internal design review process needs to provide assurance that strategic decision-making on WFP positioning among the other stakeholders and partners (with attention to south-south opportunities) and the fundability of its CCS offerings are sound and corporately decided.</p> <p><u>Underlying Cause:</u> Inconsistent / insufficient checkpoints to consider when reviewing CCS-related projects.</p>	
Agreed action(s)	Action undertaken – Comments relating to actions agreed	Status – <i>Pending</i>
As the s-PRP/e-PRP is updated to accommodate the new generation of Country Strategy Papers, OMS will reconsider, in conjunction with relevant divisions, amending the guidelines to include specific reference to:		
(a) Assessment of WFP's comparative strengths in CCS, including lessons learned from evaluations (refer to observation 8);	<p>No status update in TeamCentral.</p> <p>Comment from OMS: "The address at the time of the report was OMS since the Chief of Staff was Jim Harvey – and all RB reported to him.</p> <p>However, the issue of CCS in the CSP and the approving process lies with OS who would put direct comments in the s-PRP. They also have the capacity unit that directly deals with it. [...] there was a considerable "spill over" to the IRM who have also closely incorporated the CCS issue into the CSP/CSB, and in the Strategic Review Process."</p>	<p>OIGA notes that without a coordinating function enforcing CCS-considerate review, key controls are only partially enforced and, where not mandatory (and thus not checked during programme design review), not consistently applied. Structure and mandate issues on Country Capacity Strengthening remain a concern for ownership and implementation of key controls:</p> <p>a and b) While specific controls have been outlined in the CCS manual (for example, Capacity Needs Mapping (CNM) validation) to ensure shared understanding of WFP's CCS deliverables with stakeholders, including documentation of expectations and assumptions for future reference and accountability, related checks are not documented in the s-PRP/e-PRP process.</p> <p>c) OED2018/003 and the System for Project Approval (SPA) guidance and routing slips do not have CCS activity-specific checks.</p> <p>d) No templates developed and enforced to ensure replicability, scalability, lesson learning and knowledge sharing analysis during programme design.</p>
(b) Stakeholder/partner analysis leading to a clear specification of roles and responsibilities (refer to observation 7);		
(c) A resourcing plan to ensure adequate and reliable resource availability (refer to observation 5);		
(d) A replicability, scalability, lesson learning and knowledge sharing analysis (refer to observation 3).		
<i>The importance of having capacity needs mapped and validated was highlighted in the Bangladesh audit.</i>		



Audit Report Observation		
7	<p>Partnership agreements and stakeholder mapping – Roles and responsibilities</p> <p>In the Sustainable Development Goal (SDG) context, the United Nations is expected to play a role in providing technical assistance, facilitating collaboration and exchange of good practice and brokering knowledge. This includes facilitating knowledge exchange or sharing among stakeholders, including local, national and international policy makers and government officials, think tanks and researchers and other key practitioners (for example, civil society, private sector).</p> <p>CCS activities often involve multi-faceted partnerships (recipient, joint implementation, contributor, and donor) with the same counterparts. Existing WFP agreement templates are however not appropriately used by COs (insufficient acknowledgement of the difference to direct implementation of hunger solutions with simpler relationship set-ups), partially also because there are gaps in the types of business relationships that templates cover (for example, a field level agreement (FLA) equivalent template for cash transfers to government implementing partners is only now under development).</p> <p>CCS projects do not specify roles and responsibilities of the various partners, as well as inputs and outputs expected. As a result, expectations and expected deliverables from each partner may not be adequately managed and met.</p> <p>The audit observed that CO – when aligning with national planning and budgeting processes and when coordinating with other multi- and bilateral actors (beyond the UNCT, also with the World Bank and other partners, including private sector) – were often quite successful not only in advocating for policy changes and/or national priorities, but also in having budget lines available and/or gaining government support for fundraising for WFP interventions.</p> <p><u>Underlying Cause</u> Inadequate use of and limitations in existing agreement templates; limited practical guidance available on partnership management throughout the CCS life-cycle (assessments, design, implementation, measuring and learning, exit or scale-up). The PGM guidance on applying the UNDAF process is outdated and not consistently applied. There is insufficient knowledge/awareness of legal templates available.</p>	
Agreed action(s)	Action undertaken – Comments relating to actions agreed	Status <i>Started, not reported 'implemented'</i>
In the process of piloting the CSPs, OSZ, with the support of PG, will:		
(a) analyse the types of CCS activities (beyond direct food assistance programmes) and review frequent partnership set-ups, to assess whether the available tool set of agreements is comprehensive and conducive, in order to then work together with legal department (LEG) on relevant instruments and guidance for multi-faceted partnerships identified as missing in the gap analysis;	(a) Analysis not yet underway;	Noted.
(b) monitor alignment of the timing of the Strategic Review and CSP elaboration with the UNDAF and national planning cycles;	(b) This is done on a case by case basis.	OIGA notes that National Zero Hunger Strategic Review Guidelines provide related guidance and this action can be considered closed.
(c) update guidance and support for stakeholder mapping as a continuous process throughout the CSP cycle.	(c) The Strategic Review Guidance includes guidelines on engagement with stakeholders.	OIGA notes that guidance is available, but not enforced http://integratedroadmap.manuals.wfp.org/en/introduction-to-the-irm/partnerships-resources/ and not yet addressing the above.



Audit Report Observation		
8	<p>Operations design and management – Operational planning</p> <p>WFP's engagements in CCS activities are often initiated as required from government requests, by-products of regular projects or funding opportunities. Existing guidelines and tools for capacity gaps and needs assessments are seen as difficult to apply and to adapt to country specific contexts. Where COs collaborated with governments on stand-alone CCS activities, WFPs role as broker and facilitator often requires agile procurement and contracting processes aligned with government timelines and therefore better operational planning.</p> <p>When not fully embedded into a CCS approach to allow visibility, monitoring, consideration of capacity needs and counterpart funding in a structured way and with adequate guidance, it may impact on the relevance, impact and sustainability of CCS activities, and more generally make it difficult to measure WFP's interventions later on.</p> <p><u>Underlying Cause:</u> Lack of structured approach to project planning.</p>	
Agreed action(s)	Action undertaken – Comments relating to actions agreed	Status <i>Started, not reported 'implemented'</i>
When finalizing the operational guidance for the new CSP operating framework, OSZ will include guidance ¹¹ on:		
(a) improving the planning for outcomes and related tools for progress monitoring,	a) is considered closed.	OIGA notes that the November 2016 approved version of the CRF lists one CCS-related indicator: the Zero Hunger Capacity Scorecard. It unpacks into five specific indicators, one for each of the five pathways of the CCS framework outlined in the manual . Monitoring guidance however is pending the definition of tier 1, 2, 3 beneficiaries (refer to observation 2)
(b) as well as practical programme management guidance (for example, regarding spending planning for grant-specific funded CCS activities, procurement planning and establishment of LTA agreements (including utilization of existing LTAs among other UNCT agencies) and similar.	b) Programme Design Guidance for CCS is largely available and accessible through the WFP Manuals platform: http://capacitydevelopment.manuals.wfp.org/en/ . The guidance addresses the first element "improving practical programme management guidance" but does not yet address any of the specific procurement/spending planning elements.	OIGA agrees that the guidance does not yet cover practical guidance for better operational planning (agile procurement and contracting processes aligned with government timelines).

¹¹ It will be clarified which of such guidance should already be applied by CCS implementing countries when not yet implementing a CSP.



Audit Report Observation		
<p>9</p>	<p>Operations design and management – Sustainability of CCS activities</p> <p>CCS activities implemented by WFP and their related outcomes face challenges with regards to their sustainability, relevance and longer-term impact.</p> <ul style="list-style-type: none"> • COs did not have clear and detailed plans for entry/handover/exit; • Government partners' expectations reflected in CPs vary across countries while remaining rather vague; and • Existing tools (WFP's Ability and Readiness Index) to guide where CCS activities may be advisable, and subsequently whether activities are on track and should trigger changes in design, are not applied as they are considered not practical. <p>The identification and screening of risks relating to partnership, roles and responsibilities and capacity assessment, should inform risk management, at the project level, and project design. The audit noted that in particular risks resulting from, for example, the partnerships, partner capacity, government support, are not systematically captured in project risk logs nor in the annual risk assessment exercise. Updates of risk assessments and reviews of mitigating actions during project implementation were not systematically recorded and available.</p> <p><u>Underlying Cause</u> Conceptual framework and guidelines for the design and approach to CCS needs to be updated and better disseminated, recognizing that for implementing complex adaptive system solutions the guidance needs to allow context-specific solutions based on clear principles and sound risk assessments. Corporate risk management framework not adequately used or embedded in the project development and implementation process to capture and manage CCS/partnership risks.</p>	
Agreed action(s)	Action undertaken – Comments relating to actions agreed	Status <i>Closed</i> (July 2017)
<p>When developing guidelines for the upcoming strategic plan, OSZ will consider capacity strengthening as an activity or modality for which clear engagement strategies need to be considered with respect to each country context to manage risks and ensure sustainability.</p>	<p>OSZ considers the corporate approach to CCS to build on a conceptually robust framework that grounds WFP engagement in CCS in a holistic and systems-strengthening approach to ensure greater impact in relation to sustainability of national capacity strengthening efforts and results. The CCS Toolkit, designed to support operationalization of the CCS framework explicitly guides COs in (a) articulating a Theory of Change that documents risks and assumptions relating to WFP CCS engagement; (b) systematically documenting stakeholder capacity needs; and (c) articulating a holistic operational plan for CCS engagement in-country.</p> <p>The Corporate Framework and Toolkit are available at: http://newgo.wfp.org/collection/ccs-toolkit</p> <p>Online technical guidance is under completion and will be available by 1 September 2018 at: http://capacitydevelopment.manuals.wfp.org/en/</p>	<p>OIGA reviewed the Corporate Framework and Toolkit available at http://newgo.wfp.org/collection/ccs-toolkit and at http://capacitydevelopment.manuals.wfp.org/en/ to verify that the CCS Toolkit is designed to help COs:</p> <ul style="list-style-type: none"> • articulate a Theory of Change that documents risks and assumptions relating to WFP CCS engagement and if used for monitoring, can inform entry/handover/exit; • systematically document stakeholder capacity needs; and • articulate a holistic operational plan for CCS engagement in-country; <p>all in support of ensuring sustainability of CCS engagements.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p><i>While this action was closed based on the guidance material prepared, subsequent audits of CCS implementing countries (Bangladesh, Philippines) found a need for more HQ/RB hands-on support and training in applying the guidance.</i></p> </div>

**Table 3: Root cause analysis**

OBSERVATION	Visibility	M&E	Knowledge management	Staffing / resourcing	Funding of CCS activities	Programme design	Partnerships	Operational planning	Sustainability
	Closed (12/17)	Partially done	Closed (3/17)	Pending	Pending	No update	Started	Started	Closed (7/17)
	PHCO, BDCO, IRM	PHCO	PHCO, BDCO	PHCO, BDCO, IRM	IRM	BDCO	IRM		BDCO, PHCO
ROOT CAUSE									
❶	x		x		x	x	x		x
<p>Insufficient management direction and support for CCS negatively affected the implementation of several agreed actions. The dedicated unit OSZI, for which the staffing limitations flagged in the 2016 audit report persist and which as a result of most recent restructuring was merged as one of the sub-services of OS, is noted to have produced guidance material (WFPGo manual) and hands-on support where resourcing allowed, but lacked the stature and authority to impose adjustments to existing delivery-oriented humanitarian processes and procedures to facilitate development outcomes and impact where country portfolios include CCS commitments. While the audit report foresaw anchoring enhanced controls for the design and implementation of CCS activities in WFP's programme design review and approval process (ePRP/sPRP) to ensure CCS-considerate review (observation 6), actions agreed with OMS remain pending, so that CCS-specific key controls are only partially enforced and are not consistently applied.</p>									
❷				x	x				
<p>Limitations in financial resources: both, in terms of allocations for CCS at HQ, RB and CO level, but also in terms of enabling financial architecture (seed funding, funds reservation for post project closure), financial resources have not been adjusted to the extent to which the strategic directions outlined in the Strategic Plan (2017–2021) commit WFP to also deliver on CCS.</p>									
❸				x	x				
<p>Limitations in human resources: beyond the limitations in staffing of the dedicated service at HQ-level, which explains some of the delays in the implementation of agreed actions, the in-action in developing clear skills building and sourcing options for CCS implementation at country level results in inadequate uptake of new tools and guidance as COs lack training and/or expert support in effectively delivering CCS activities.</p>									
❹		x					x	x	
<p>Interdependencies: Representing as much a line of service as WFP's assistance in the form of food or cash-based transfers, the adjustments of business processes, procedures and tools for effective CCS delivery are cross-cutting, requiring collaboration and coordinated inputs from various corporate divisions. Pending actions 2, 7 and 8 represent examples where action owners are waiting for pending inputs from other divisions.</p>									



Annex A – Definition of categorization of observations

Risk categorization of audit observations¹²

Audit observations are categorized by impact or importance (high, medium or low risk) as shown in the table below.

Categorization of observations by impact or importance

High risk	Issues or areas arising relating to important matters that are material to the system of internal control. The matters observed might prevent the achievement of a corporate objective or result in exposure to unmitigated risk that could highly impact corporate objectives.
Medium risk	Issues or areas arising related to issues that significantly affect controls but may not require immediate action. The matters observed might prevent the achievement of a business objective, or result in exposure to unmitigated risk that could have an impact on the objectives of the business unit.
Low risk	Issues or areas arising that would, if corrected, improve internal controls in general. The observations identified are for best practices, as opposed to weaknesses that prevent the meeting of systems and business objectives.

¹² The CCS audit report followed the previous logic of categorizing actions, this categorization of the priority of agreed actions has now changed.



Annex B – Acronyms

BDCO	Bangladesh Country Office
CCS	Country Capacity Strengthening
CD&A	Capacity Development and Augmentation (cost category)
CNM	Capacity Needs Mapping
CO	Country Office
COMET	Country Office Tool for Managing (programme operations) Effectively
CP	Country Programme
CPB	Country Portfolio Budget
CSP	Country Strategic Plan
DEV	Development Project
EMOP	Emergency Operation
ePRP/sPRP	Project Review Process
FLA	Field Level Agreement
HQ	Headquarter
HR	Human Resources
IRM	Integrated Road Map
KM	Knowledge Management
LEG	Legal Office
LTA	Long-term Agreement
M&E	Monitoring and Evaluation
OMS	Operations Management Support Unit
OS	Operations Services Department
OSC	Supply Chain Division
OSE(P)	Emergency Preparedness and Support Response Division (Preparedness Branch)
OSN	Nutrition Division
OSZ	Policy and Programme Division
OSZI	Technical Assistance and Country Capacity Strengthening Service
New: tbd	New: OSZ - SDG Implementation and Results Service - Capacity Strengthening Unit
PG	Partnership, Governance and Advocacy Department
PGG	Government Partnerships Division



PGM	Programme Guidance Manual
PHCO	Philippines Country Office
PRP	Project Review Process
PRRO	Protracted Relief and Recovery Operation
PSA	Programme Support and Administration (cost category)
QCPR	Quadrennial Comprehensive Policy Review
RB	Regional Bureau
RBx	Regional Bureaux
RMB	Budget and Programming Division
RMP	Performance Management and Monitoring Division
SDG	Sustainable Development Goals
SPA	System for Project Approval
SPR	Standard Project Report
SRF	Strategic Results Framework
TOR	Terms of References
UNCT	United Nations Country Team
UNDAF	United Nations Development Assistance Framework
WFP	World Food Programme
ZHSR	Zero Hunger Strategic Review