Annual Report of the Audit Committee

Draft decision*

The Board takes note of “Annual Report of the Audit Committee” (WFP/EB.A/2019/6-C/1).

To the Executive Board

The WFP Audit Committee is pleased to submit its Annual Report to the Executive Board for consideration, as required under the WFP Audit Committee Terms of Reference¹ decided at the 2011 second regular session, updated at the June and November 2017 Executive Board sessions and revised at the November 2018 second regular session.

The report is intended as a summary of the principal activities and opinions of the Audit Committee from 1 April 2018 to 31 March 2019. The latter date coincides with finalization of the annual financial statements – a prime focus of the Audit Committee. More detailed information on the committee’s activities can be found in the Audit Committee’s meeting minutes, action items attached to meeting minutes and summaries of discussions with the WFP Executive Board Bureau.

The Audit Committee stands ready to discuss the report or any other aspect of its work with the Board.

Suresh P. Kana
Chairperson
May 2019

¹ WFP Audit Committee Terms of Reference (WFP/EB.2/2018/10/1).

* This is a draft decision. For the final decision adopted by the Board, please refer to the Decisions and Recommendations document issued at the end of the session.
Executive summary

The Audit Committee (AC) implemented its workplan in accordance with its terms of reference with the full cooperation of the Executive Director and management. Neither material internal control weaknesses that could affect the overall control environment and the effective operation of controls within WFP nor material misstatements in the 31 December 2018 Annual Financial Statements were brought to the AC’s attention. The AC relied on assurances and presentations from management, the OIG’s Office and the External Auditor.

The AC commends management’s success on the substantial increase in revenue to USD 7.4 billion. Management’s focus should be to ensure that this level of funding (or higher) is sustainable and that the internal capacity in terms of resourcing, information technology, risk management and internal controls are enhanced and grow commensurately in relation to the increase in funding to deliver on its mandate in an effective, efficient and economical manner.

A record surplus of USD 729 million was recorded mainly due to unspent funds in Yemen and the Syria+5 projects. This should be adequately explained to donors so that they have comfort that WFP has the ability to deliver to the extent of funds accepted.

The External Auditor has agreed to issue an unqualified opinion on the Audited Annual Accounts at 31 December 2018.

Overall the Enterprise Risk Management and internal control processes continue to improve. Despite some longstanding overdue items that still need addressing, management demonstrates a willingness to drive continuous improvements and modification of controls as WFP processes evolve. This is regularly monitored by the AC.

The Integrated Road Map (IRM) implementation has progressed well. With an overall expenditure of some USD 6.7 billion, the delegation of authority has to be reviewed to ensure that the operations of WFP are conducted in an efficient and effective manner.

This is the eighth year that WFP is providing an overall statement on internal control. This assurance is provided on the basis of controls exercised by management, the work performed on enterprise risk management (ERM) and by the Office of the Inspector General and the self-certification checklist provided by 137 directors and managers in the country offices and regional bureaux as well as headquarters. The AC suggests deeper evaluation of the self-certification checklists by corroborating the assurances provided therein with other evidence available at the head office in Rome.

The Executive Director set a good tone from the top in relation to the harassment, sexual harassment, abuse of power and discrimination (HSHAPD) policy. The inter-divisional standing committee overseeing the implementation of the HSHAPD had a slow start but has picked up momentum with training and awareness activities, reporting and managing the case load which has increased significantly.

The policy on anti-fraud and anti-corruption (AFAC) is being implemented. More awareness training on the implementation of the policy has to be conducted to achieve optimal results for WFP in its aim of zero tolerance to fraud and corruption.

The Office of the Inspector General (OIG) is delivering well on its audit plan. While the funding provided to the OIG’s office was increased during the past few years to increase its capacity and achieve a broader skills base, it is anticipated that it’s funding will have to be further increased in view of the increased workload expected to arise from the implementation of the AFAC and HSHAPD policies.

The AC advises that three of the AC five members (including the Chair) will rotate in November 2021. This is a significant roll off and the AC suggests that the Board address this so that there is adequate continuity and succession planning to ensure that there is an effective audit committee post November 2021.

Introduction and functions of the Audit Committee
Terms of reference

1. The Audit Committee (AC) terms of reference which were adopted by the Board at its 2011 second regular session were revised at the 2017 annual session of the Executive Board to specifically include the oversight strengthening activities such as the advice on the performance of the Inspector General and Director, Oversight Office and on the annual plan for oversight activities of the Oversight Office. The terms of reference were further expanded at the 2017 second regular session to include the oversight of ethics within WFP as part of its core mandate and to change the composition of the selection panel. Based on recommendations of the Joint Inspection Unit (JIU) to enhance the terms of reference through the addition of explicit references to induction training for new members and self-assessment, the terms of reference were revised again at the 2018 second regular session. The AC Rules of Procedure, which provide additional guidance, are included as Annex I of this document. No changes are proposed to the Rules of Procedure for the Audit Committee.

2. The AC’s responsibilities include advising the Board and the Executive Director on:
   - internal audit;
   - risk management and internal controls;
   - financial statements;
   - accounting;
   - external audit;
   - values and ethics; and
   - allegations of inappropriate activity.

Composition of the Audit Committee

3. A list of the AC’s current members is provided in Annex II. This composition reflects gender and regional balance as determined by the Board.

4. In September 2018, AC member Mr Pedro Guazo (Mexico) tendered his resignation due to heavy work obligations at the United Nations Headquarters where he is employed on a full time basis. In March 2019, Mr Robert Samels (Canada) joined the AC and was selected and appointed by a fully led Board panel and process.

Audit Committee activities

5. This report covers the period from 1 April 2018 to 31 March 2019. It provides an overview of the AC’s work and highlights issues that require the attention of the Board and the Executive Director.

6. The AC met three times during this period – in July 2018, December 2018 and March 2019. Between formal meetings, telephone conferences were held by AC members or by the AC Chair with the Inspector General, WFP management, the External Auditor or the Executive Board Secretary regarding matters that required the AC’s attention. The Executive Director met with the AC in July 2018 and March 2019, while the AC continued with the practice of holding executive sessions with the Deputy Executive Director and the Inspector General at each of its meetings during this period. The AC also met with the Director of Internal Audit and the Director of Investigations.

7. On the first and last days of each meeting, the AC holds executive sessions for members only, generally with the Executive Director or Deputy Executive Director. These sessions focus on strategic issues and provide the AC with insights into WFP’s priorities and needs. The sessions are also used to share the AC’s insights and concerns with the Executive Director/Deputy Executive Director and to communicate matters requiring the Executive Director’s urgent attention.
The AC’s meetings with the Executive Board Bureau continue to be an essential link to the Board: the Bureau provides the consolidated views and priorities of WFP’s Member States, and provides the AC’s primary means of advising the Board on the status of WFP governance, risk and control efforts.

The Independent Audit Advisory Committee (IAAC) of the United Nations held the third meeting of the United Nations System Oversight Committees on 11-12 December 2018 at the United Nations headquarters in New York. The AC Chair once again participated at this meeting where WFP continued to be commended for its governance model, maturity and practices.

Field visits are critical for AC members’ understanding of WFP’s operations. Visits are planned in consultation with the Deputy Executive Director, the Executive Board Bureau, the Executive Board Secretariat and Country Directors. Expenses are covered by the AC budget and are minimized by arranging travel in the geographic region of the AC member participating in the field visit.

The AC is committed to continuing to gain a regional or country perspective on WFP’s operations at minimal cost to WFP by undertaking field visits or holding AC meetings in regional or country offices, with visits to field operations included in the agenda. A field visit to Zimbabwe was undertaken by the AC Chair from 4-7 October 2018. A summary report of the Chair’s visit and observations can be found in Annex IV.

Audit committees in the public and private sector are charged with assessing their organizations’ risk-management efforts. This includes the assessment of management’s effort to: i) establish, with the governing board, the organization’s risk appetite; and ii) assess and mitigate enterprise risks within that risk appetite. The AC noted the efforts made by the Deputy Executive Director, senior management and the Executive Board Bureau in discharging these duties for example through the revision of the WFP ERM policy in November 2018.

Risk management and internal controls

In 2018, the WFP spent over USD 6.6 billion, mostly in distributing food, commodities and cash-based transfers (CBT) across a large number of crises-affected nations in Africa, the Middle East, Asia and Latin America. In doing so, it dealt with an unprecedented number of corporate level emergencies – of which five were classified at level 3 (L3) and seven at level 2 (L2).

For a far-flung multilateral global organization of such scale and scope that dispenses humanitarian as well as developmental assistance in some of the most difficult parts of the world, it is vital that the WFP has an effective ERM programme backed up by a rigorous system of internal controls. The AC is tasked in its terms of reference to examine the effectiveness of the WFP’s ‘internal control systems, including risk management and internal governance practices’.

The AC noted that, over the years, the WFP’s management has substantially improved in its approach to ERM and internal controls. Equally, the AC recognized that even the best designed ERM and internal controls systems can neither eliminate all risks nor prevent negative events. Accordingly, the AC recommends that the Board and management continue to refine their statements of risk appetite so that it is more applicable and useful in different types of risk settings; and to communicate the level of risk the WFP as an organization is willing to accept under different circumstances which balance meeting humanitarian needs with other operational objectives such as minimising inefficiencies, curtailing waste and preventing fraud.

The WFP’s work on ERM and internal controls are based on the following activities:

a) Work carried on by the Risk Management Office, which identifies risks that may affect individual business units – comprising the country offices, regional bureaux and divisions in its headquarters at Rome – as well as risks that are germane to the organization as a whole, especially so in emergencies. Under a new and more comprehensive approach, the WFP’s
ERM team has classified the organization’s risk appetite under 15 main areas. These 15 major risk areas further yield 41 risk sub-types. The AC noted that while considerable work has been done to give quantitative substance to the new classifications, it continues to be work-in-progress. Consequently, the AC is not yet in a position to definitively comment on its efficacy.

b) Statements of assurance on the effectiveness of internal controls. The AC noted 2018 is the eighth consecutive year for which such assurance statements have been made on internal control processes. To make the process more relevant, the number of items in the annual assurance statement was reduced by one-fifth; and the assurance statement including the self-assessment checklist was revised to reflect the environment of the new Integrated Road Map. The AC noted that all 137 senior managers from the field offices, regional bureaux and the Headquarters in Rome certified and signed these assurance statements along with Letters of Representation. These signatories included the Deputy Executive Director, Assistant Executive Directors, Regional Directors, Country Directors, Directors of all WFP Offices, and Directors of Divisions in Headquarters. While the results of the assurance statements indicate the strengthening of internal controls, there remains room for further improvement. The AC noted that some of the areas needing improvement were: (i) talent management and workforce planning especially in the country offices; (ii) operational monitoring, (iii) beneficiary management in some areas suffering from L2 and L3 emergencies; (iv) information technology (IT) governance, controls and cybersecurity; and (v) management risks associated with non-governmental organizations (NGOs) at the field level.

c) Internal audits were also carried out by the Office of the Inspector General (OIG) to provide assurance on governance, policy, risk, resources, operational and accountability issues through independent and objective oversight services.

17. The AC noted that every WFP office is expected to maintain an up-to-date risk register. As mentioned earlier, there are 15 major risks identified in the Corporate Risk Register, each with its (i) risk category, (ii) likelihood, (iii) impact, (iv) risk level, and (v) risk owner(s). Of these 15 key risks, some are particularly relevant for the WFP in the context of the next Strategic Plan, the Integrated Road Map (IRM), the Country Strategic Planning (CSP) process, the new Financial Framework Review (FFR) and the Revised Corporate Results Framework (CRF). According to the AC, for 2018, these were no different from those that were listed for 2017. To summarize, the major risks were:

a) **Inability to meet humanitarian commitments**: This is especially relevant with significant growth in the number, intensity and continuation of L2 and L3 emergencies. At the writing of this report, there are five long-standing L3 emergencies – in north-eastern Nigeria, South Sudan, the Democratic Republic of Congo, Yemen and Syria+5. Added to these are seven L2 emergencies: in Libya, Iraq, Bangladesh/Myanmar, the Central African Republic, Cameroon, Mali and Colombia border crisis. Moreover, there are serious conflict risks in Libya, Burkina Faso and Sudan. Added to this list is the risk of below average rainfall and drought in Somalia, Ethiopia and Southern Africa. As mentioned in the AC’s Annual Report for 2017, most of these L2 and L3 crises are protracted man-made emergencies that not only require immediate humanitarian intervention but also significantly longer-term presence and response. The risks relate to the availability of properly trained and experienced staff, difficulties in sustaining multiple surge deployments of people and logistics across different geographies over long time periods as well as ensuring adequate funding. The AC noted this as a serious and strategic risk that could affect the WFP’s operations including its reputation for swift and efficient humanitarian emergency response.

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b) **Lack of structured workforce planning, including building special skills for cash-based transfers (CBTs):** WFP’s capacity to deliver results depends on the skills of its employees and their commitment to its mandate. In this context, the AC noted that some country offices, especially in conflict areas, are finding it challenging to attract and retain adequately qualified employees. Moreover, over-reliance on short-term employees in country offices and fields has led to high turnover and gaps in knowledge retention. Regarding CBTs, WFP’s fastest growing operation, 2018 saw total transfers of USD 1.76 billion (up by 22 percent from USD 1.45 billion in 2017), covering over 24.5 million enrolled beneficiaries across 62 countries. All indicators suggest that CBTs will continue expanding in the years to come. In this context, designing appropriate CBT schemes at a country-level, choosing the right cooperating partners, implementing CBT programmes that typically involve various intermediaries and delivery agencies while ensuring that the transfers actually reach the desired beneficiaries — and backing all this information via common data sets and dashboards — require skills that are significantly different from those required in distributing food. Besides, CBTs carry potentially higher risks of financial malfeasance and fraud. As in 2017, while noting the potential risks in CBTs, the AC suggested the need to: (i) formulate risk appetite thresholds for each major CBT programme; (ii) do better data analysis of the vast CBT data sets to arrive at dynamic and data-driven risk controls; and (iii) be very vigilant with the vast digitised beneficiary data in a milieu of digital data theft. In addition, as in its 2017 annual report, the AC advised in favour investing in people with the requisite skills and emphasized the role of greater oversight and appropriate controls of CBT programmes, without adversely affecting their speed and efficiency. The AC also believed that the various heterogeneously administered CBT platforms need to be streamlined into a common set of platforms to ensure greater efficiencies, controls and real-time analysis of the various programmes.

c) **Challenging funding environment:** The AC noted that while the WFP secured record funding for 2018, the overall funding environment will continue to be relatively difficult because of a large, and possibly growing, number of simultaneous and long-standing L2 and L3 emergencies. Combating this requires multiple initiatives. Some of these involve: (i) more concerted advocacy for longer term flexible and more predictable funding – backed by the ability to clearly demonstrate results and consequential impact of donor funding, as is being attempted through the new activity-based financial framework and the various CSPs; (ii) greater attempts at local resource mobilization wherever possible, and (iii) serious efforts at substantially increasing the contribution from non-traditional sources, particularly private sector funding. The AC hopes that under the leadership of the new Assistant Executive Director for partnerships, private sector funding efforts will see a distinct growth in the near future. While this cannot be expected to substitute multilateral funding in the near term, it can create much needed confidence within the organization in that it has the ability to successfully reach out to the private sector – individuals, corporations as well as trusts.

d) **Fraud and corruption risks:** While the AC noted that reported instances of fraud and corruption as well as the amounts involved seemed to be low in comparison with the size and scale of the WFP’s operations, it also observed that there was a distinct increase in such misfeasance in the recent past. There were two material events in 2018. The first was in Yemen, where the WFP uncovered evidence of diversion of humanitarian food relief which was being subsequently sold on the open market. The second was in refugee relief camps in Uganda, where there was significant fraud in the registration of beneficiaries. Though in both instances the frauds were detected and efforts were made to mitigate such risks in the future, the fact remains that with serious growth in conflicts involving major surges of refugees coupled with institutionally weak capacities of many cooperating partners, the risks of fraud and corruption have become greater than before. The AC therefore urged that greater attention be paid to such risks, as these could have potentially negative reputational effects upon the organization. Equally, the AC recognized that neither the WFP, nor any humanitarian organization working in seriously dangerous and fraught crises zones can expect to have zero
fraud. However, it urged WFP to make it clear at the field levels that there would be zero tolerance for not reporting fraud. Moreover, the AC suggested that as far as the CBT programmes were concerned, the WFP should consider doing regular data analytics and reconciliations to detect fraud.

e) Management of NGOs and cooperating partners: The AC noted that several internal audit and proactive integrity review reports issued by the OIG have underscored risks associated with NGOs and cooperating partners. These involve lack of systematic due diligence and capacity assessments; insufficient monitoring and spot-checks; issues with timeliness, quality and submission of distribution reports, be these food or cash under CBTs; and the management of NGO sub-contracting. The AC reiterates that this is a serious risk, and urges the WFP to systematically address this issue at the earliest.

f) Negative perception of the WFP’s work: Over the last year and a half, there have been negative media reports on the WFP’s work at the field level. Continuation of such reports might negatively impact funding and potentially harms the WFP’s outstanding reputation in the global humanitarian sector. The AC felt that while no organization could eliminate such risks, especially in today’s digital media age, these could be mitigated by a set of systematic actions. Some of those worth considering were: better public communication that spoke in one voice for the WFP; creating clearly understandable response templates to be rolled out to the regional bureaux, country offices and managers in charge of specific programmes; a clear media strategy that is bereft of authorized jargon and understandable across social media; and a recognition that the media appreciates a quick admission to honest mistakes than delayed official responses.

Internal audit and investigations

18. According to the revised terms of reference, the AC is responsible for advising the Executive Board and the Executive Director on internal audit. That includes, inter alia, oversight on the performance, staffing, resources and appropriateness of both the internal audit and internal investigation functions, as well as on the independence of OIG.

19. OIG is an independent oversight entity regulated by a charter approved by the Executive Director. It comprises two units: Office of Internal Audit (OIGA) and Office of Inspections and Investigations (OIGI). The work and output of both these units played a role in OIG’s assurance opinion for 2018. The AC examined the opinion of OIG based on its internal audits, inspections, investigations and assurance services.

20. OIGA’s assurance activities are derived from an annual risk-based audit plan approved by the Executive Director after consultation with Senior Management and review by the AC. For 2018, its audit universe comprised 171 identified organizational entities and processes. In addition, a separate set of 87 entities, processes and applications defined the IT audit and risk universe. All auditable entities were ranked according to the probability of identified risks occurring and the consequences of the risks, and rated on a three-point scale: high, medium or low.

21. Based on this methodology and a revised work plan that expanded coverage and added field assignments and fraud-focused proactive integrity reviews, 2018 saw the issuance of 27 oversight reports, comprising: (i) 20 internal audit reports, (ii) five proactive integrity review reports (PIRs), and (iii) two advisory services reports. Of the 20 internal audit reports, six were thematic and process audits including a follow-up review, 11 were field operation audits, and three IT audits. The five PIRs were on staff entitlements, vendor information management and food distribution in South Sudan and country-specific PIRs in Haiti and Chad. The two advisory services reports were on blockchain for CBT in Jordan and NGO risks and oversight.

22. The AC noted that 19 of the 20 internal audit reports issued in 2018 were rated by OIGA. Of these, three were unsatisfactory in that “internal controls, governance and risk management practices were either not established or not functioning well”. These were in the areas of asset management
in WFP, and the operations in Libya and Liberia. Sixteen reports received a partially satisfactory rating, meaning that “internal controls, governance and risk management practices are generally established and functioning, but need improvement”. The partially satisfactory rating was split into two sub-categories: (i) one where major improvement was needed, which covered five audit reports, namely, operations in South Sudan, monitoring in WFP, development and delivery of COMET, operations in the Central African Republic, and food procurement; and (ii) where some improvement was called for, which covered 11 audit reports.

23. The main reasons that OIG listed as causes of less than efficient internal controls were:

a) Capacities and resources being insufficiently directed towards effectively implementing controls and procedures, especially in emergency settings.

b) Relative lack of focus and de-prioritizing of key functions that provide the requisite levels of support and control to field operations.

c) Risk management not yet fully matured enough to guide and align controls and systems at the levels warranted by the size, scale and scope of the organization.

d) Insufficient use of systems and IT to streamline, simplify and automate controls, including performance monitoring, fraud prevention and detection.

e) On occasion, relatively weak monitoring practices and oversight capacities in regions and field offices impeding timely identification, lesson learning and mitigation of issues.

f) Inadequate management of cooperating partners, which is a significant risk but yet neither sufficiently addressed nor prioritized.

g) Improvements needed in beneficiary management to ensure integrity of WFP’s humanitarian aid processes.

h) Inefficiencies in the supply chain, especially relating to landside transport, pre-positioning, air-drops and fleet management.

i) Controls relating to CBTs, which should be more IT-driven and robust given the size of these operations.

24. The AC noted and agreed with these reasons, and urged senior management to address these lacunae as soon as possible.

25. The AC also noted with concern the increase in the number of outstanding audit-agreed high-risk actions, i.e., actions that management had agreed to perform after the issuance of an audit report but remained outstanding. In 2017, there were 34 such outstanding high-risk items. In 2018, however, the number had increased to 44, of which 16 were overdue beyond the mutually agreed implementation date. In essence, WFP’s mitigation of risks identified through audits seems to be slower than anticipated, with 80 corrective actions experiencing delays. Management expects to implement risk mitigation actions within 214 days for high-risk items and 246 days for medium-risk. However, at the end of 2018, the AC noted with disquiet that overdue high- and medium-risk actions had aged to an average of 540 days. As an example, as on 31 December 2018, four high priority corrective actions that emerged from audit reports issued in or before 2016 remained open. The AC felt that such serious delays would affect the performance culture and efficiency of the organization.

26. OIG’s investigation work relating to allegations of misconduct, alleged fraud and corruption and reported violations of Staff Rules and Regulations, policies and procedures including sexual exploitation and abuse (SEA), harassment, sexual harassment, abuse of power and discrimination (HSHAPD) are conducted by OIGI.

27. The AC noted that OIGI opened 66 investigations in 2018, and continued investigations of 34 cases which remained in progress at the conclusion of 2017 — or 100 in all. Of these, 53 were concluded, and 33 reports were issued on substantiated cases: 63 percent of these related to
investigation of anti-fraud and anti-corruption (AFAC) policy violations; 25 percent related to breaches in the organization’s HSHAPD policy; 8 percent were SEA cases; and the balance 4 percent related to allegations regarding misuse of assets, conflicts of interest and other matters. The total intake volume grew substantially from 201 complaints in 2017 to 402 in 2018. Of these, 220 were closed at intake, which included 60 internal and eight external referrals. The majority of complaints (152) were closed upon intake due to lack of evidence, duplication of complaint, or no policy violation was evident. There were 82 complaints remaining in intake at the end of the year for further assessment.

28. Regarding OIGI’s investigations of fraud/presumptive fraud and losses thereof, the AC noted two things. First, that the amount, though large, was not of any material significance to WFP overall. Second, the AC noted that these are, at best, reported fraud; and that it is quite possible that more frauds occur which remain unreported. In this context, the AC reiterates its full support to zero tolerance on non-reporting of fraud – in that if a fraud is discovered that was not reported, management should initiate a process to take strong action against those who ought to have reported, but did not do so.

29. The AC noted that in 2018 OIGI completed seven investigations of sexual harassment involving WFP employees. Of these, five were substantiated, one unsubstantiated, and another unsubstantiated regarding sexual harassment but found another element of staff misconduct. The AC also noted that reporting of sexual exploitation and abuse (SEA) increased sharply in 2018 due to internal efforts to reduce under-reporting. OIGI received 36 SEA complaints and closed or referred 22 to other areas or external partners for action, with 14 investigations in process at year end.

30. The budget allocated to OIG increased from USD 7.3 million in 2017 to USD 9.3 million in 2018. Of the latter, OIG’s actual expenditure was USD 8.5 million – the difference mostly due to delays between recruiting additional personnel and on-boarding them. Thanks to a higher budget, the AC noted that OIG’s staff strength has increased from 34 in 2017 to 40 in 2018, of which the number of professionals has risen from 29 to 35.

31. While the AC recognizes a better staffing situation of OIG, it emphasises that due consideration should be given to additional budget increases and staffing for 2019 and 2020. With the unprecedented number of L2 and L3 emergencies, the exponential growth of CBTs, the responsibilities arising from the HSHAPD and AFAC policies and the relative weaknesses in risk maturity and internal controls commensurate to the size and scale of WFP, the AC expects OIG’s audit and investigation efforts to only increase in the years ahead. Hence, it advises both the Executive Board and the Executive Director to appropriately increase OIG’s budget over the next two years — so that a body so vital to WFP does not get hampered in its work due to budget constraints.

32. The AC advised the Executive Director with respect to the annual assurance plan for 2019, who then approved the plan.

Treasury and investment oversight

33. The AC received information on the performance of the WFP Investment Management. The activities within the investment management were reported to be compliant with the WFP policies and risk tolerance. The AC noted that WFP was using the services of Standard Chartered purely as a commercial bank, not for investment purposes.

Financial statements

34. The draft Annual Financial Statements were presented to the AC. No material misstatements were reported to the AC. Based on the information presented, the External Auditor will issue unqualified opinion.
35. For a second consecutive year the WFP’s financial situation had evolved to a record revenue position, mainly due to greater donor funding. The AC also noted that expenditures had increased to a record level in the same period. However, the Financial Statements indicate a high surplus in 2018, mainly driven by unspent expenditure in the operations in Yemen and the Syria Regional Refugee Response. The AC recommended explaining the surplus in clear terms to avoid potential stakeholders’ misunderstanding, in particular the Executive Board and donors. In fact, despite the significant surplus, WFP operations in many countries continue to face funding shortfalls.

36. The AC highlighted the complexity of Statement V, which arose from the combination of needs-based budgets (aspirational) and actual budget received as well as actual expenditures. The AC recommended adding a footnote to explain WFP’s particular use of the term “final budget” in column 2 of the statement.

**Accounting**

37. Management and the External Auditor assured the AC that the financial statements had been prepared in accordance with International Public Sector Accounting Standards (IPSAS).

38. The AC continues monitoring development of IRM processes. Management confirmed that as of 1 January 2019, all countries would be using the new system, which had been implemented successfully without interrupting WFP’s operations. The IRM has changed corporate culture, encouraging a more holistic approach to programming. There are still some areas for improvement as some elements have been overengineered and hence undermining flexibility of country offices. The IRM is of value for WFP for budgeting, management decision-making, planning, country ownership of activities and improvement of cost effectiveness. The extent of available data has increased significantly. However, there is a trade-off to make between satisfying donor requirements about the data and increasing bureaucratic procedure for country offices. The CSP Data Portal is under testing. Delegations of authority have to be reviewed as the current system was not sufficiently agile to meet WFP’s operational needs.

**External audit**

39. This is the third year of WFP’s six-year contract with the Cour des comptes or the Auditor General of France for the external audit of WFP. The External Auditor reviewed not only the WFP’s Annual Financial Statements, but also pursued performance audits in 2018, on Country Portfolio Budgets and the cost structure of Country Strategic Plans (CSPs) and fraud prevention, detection and response. Several recommendations were formulated.

40. With regard to prevention and detection of fraud, WFP needs to further raise the fraud awareness among its internal and external stakeholders (staff members, consultants, suppliers, cooperating partners). The results of the performance audits recommend providing more training, especially in the field and strengthening internal controls. A strong emphasis was put on detection abilities that can be strengthened by risk functions.

41. Regarding the performance audit of CSPs and accompanying CPBs, the External Auditor confirmed that deployment of CPBs is under control, but simplification work is proving necessary. The large number of categories of activity weaken the readability and usability of aggregate data. The External Auditor indicated the added transparency provided by the CPB structure had not resulted in an increase in unearmarked contributions. The audit reports will be presented to the Board at its 2019 Annual Session.

**Values and ethics**

42. Since 1 March 2018 when the new Executive Director Circular was issued, there have been many positive developments by WFP to demonstrate the priority the organization places on combating harassment, sexual harassment, abuse of power and discrimination (HSHAPD) including the recent revision of the policy, formation of an inter-divisional steering committee at end 2017 and
the formation of WFP management and Executive Board joint working group (JWG) on HSHAPD in May 2018.

43. While policy and oversight frameworks are the foundation, the challenge is in the implementation to drive cultural change. Anchored on trust and leading by example, cultural change takes time.

44. The AC pointed out that the internal communication on HSHAPD was equally if not more important than external communication. Not only for staff to be trained on the implementation of the policies, they also need to understand how reported matters are handled. Reporting of disciplinary measures taken were an example.

45. The Global Staff Survey conducted in April 2018 indicated 18 percent of respondents said they had experienced workplace harassment and 48 percent felt safe to report. WFP’s whistleblower protection policy did not provide whistleblower protection until the whistleblower experienced some type of retaliation. The AC encouraged management to review this policy against best practice by other international bodies.

46. The AC welcomed the Human Resources Division (HRM)’s approach for face-to-face awareness training sessions on behavioural standards and protection from abusive conduct. As of March 2019, 2,220 staff have been trained. The Ethics Office can leverage HRM’s resources to reach staff and drive cultural change.

47. The increase in reporting of cases was a welcomed indication of a staff member’s understanding of the policies. WFP had increased funding to address handling of the increase in cases.

48. Cases of abusive conduct and sexual exploitation and abuse (SEA) continue to be prioritized and no case remained open for more than 12 months.

49. The JWG on HSHAPD had a slow start due to the challenges in organizing calendar availability of a large group of members. The AC welcomed the formation of subgroups to facilitate more frequent meetings in 2019.

Allegations of inappropriate activity

50. The AC noted improvement in the disciplinary reporting process, which provides transparency regarding the nature of cases and their outcomes, and the timeliness of investigations.

Additional perspectives and insights

51. There are three other observations that the AC wishes to make. The first relates to information technology (IT) and the digital transformation that the WFP needs. The second to closer integration of the regional bureaux with headquarters. The third relates to consultation and due process.

52. Regarding IT and digital transformation, the AC believes that this is a very important initiative which requires 100 percent attention and must be fully rolled out in the next 12 to 18 months. The AC understands that an adequate budget has been provided for this transformation. The AC also urges that the best people, with deep knowledge of IT as well as the WFP organization oversee and manage this major programme. With its size, scope and scale, the WFP must rapidly transition to be a digital cutting-edge organization. In this context, the AC emphasizes that there must be full focus on the subject, so that the necessary changes can be implemented despite tight timelines.

53. As far as the organization structure and the regional bureaux are concerned, the WFP is operating under new United Nations guidelines that have come into effect from 1 January 2019. These have brought about significant changes in the role and relationship of the country directors and the regional bureaux heads vis-à-vis the new United Nations appointed Resident Coordinators. In a milieu that is yet to fully play out, the AC recommends that there be seasoned leadership, ultimately led by the Executive Director, to deal with various aspects of this transition.
54. During the period the AC observed a high degree of anxiety over the proposed organizational changes. In member-based organizations these are highly sensitive and have to be properly motivated and consulted upon. The AC recommends following due process in these types of sensitive matters.
ANNEX I

Rules of Procedure for the Audit Committee of the World Food Programme

Authority: Article 27 of the Terms of Reference (TOR) for the Audit Committee (AC) of the World Food Programme as approved by the Executive Board on 15 November 2011 and updated in June 2017.

27) Subject to these TOR, the AC shall establish its own rules of procedure to assist its members in executing their responsibilities. The AC rules of procedure shall be communicated to the Executive Board and the Executive Director for their information.

Procedure 1: Development, Review and Consultation of Rules of Procedure

1.1 The AC shall determine the necessity of rules of procedure, draft such procedure, and provide them for consultation to the Executive Board and Executive Director.

1.2 The Rules of Procedure shall be kept to the minimum level necessary.

1.3 Consultations shall consider inquiries regarding alignment of the procedure with the TOR as well as how the procedure furthers – in an efficient and effective manner – the mission of WFP and role of the AC to enhance the Governance, Risk, Control, and Compliance processes of WFP. As noted in the TOR, this includes “ensuring the effectiveness of WFP’s internal control systems, risk management, audit and oversight functions, and governance processes”. Except for extraordinary circumstances, the consultation period shall be a minimum of one month.

1.4 After the consultation period, the AC may officially adopt the procedure – with any appropriate modification – at the next regularly scheduled meeting.

1.5 Annually, the AC Secretariat shall place on the AC agenda a review of all rules of procedure – in addition to the TOR – to ensure they continue to be relevant and aligned to the needs of WFP and the AC.

Procedure 2: Appointment of the Chairperson

2.1 In order to ensure the independence of the AC, the Committee endeavours to have continuous leadership that can organize and speak for the Committee. The Committee members realize that – in the absence of a Chairperson – the Committee’s independence and ability to operate is impaired.

2.2 Selection of the Chairperson shall be in accordance with Article 23 of the TOR.

2.3 If there is an absence in the role of Chairperson between meetings due to resignation or expiration of the member’s term, an Acting Chairperson shall be designated by the remaining members of the Committee and shall act in the capacity of the Chairperson until such time as the Committee is convened and selects a new Chairperson.

2.4 If the Chairperson is not available for requested meetings with management, Executive Board Bureau, or other official events, the Chairperson shall in consultation with the members designate another member of the committee to represent the Committee in the same manner and capacity as the Chairperson.
Procedure 3: Observations of WFP Operations

3.1 The AC firmly believes the ability of the Committee members to optimize their role requires observation of WFP operations outside of formal AC meetings in accordance with the authority in the TOR article 4.

4) The AC shall have all the necessary authority to fulfill its responsibilities including access to WFP information, records, facilities and staff.

3.2 The purpose of observations shall be to further the comments and conclusions for the AC regarding the governance, risk, control, and compliance processes of the WFP.

3.3 The manner of observations may include site visits to WFP regional or country offices, site visits to partner offices or operations, inclusion in WFP staff meetings, attendance at consultation sessions, shadowing of internal audit staff during assignments or other events or activities which further the purpose of observations.

3.4 Considerations in determining the appropriateness of observations shall include but not be limited to:

- impact on WFP operations including but not limited to the ability to support Committee members in the field or in meeting locations, the impact Committee members may have on normal open dialogue among staff and ability to coordinate logistics and transportation;
- safety and security of Committee members;
- health care needs, restrictions and inoculations;
- language requirements;
- identification of and consultation with the WFP or partner leader who will host the observation;
- overall cost of the observation effort including transportation, subsistence and support costs;
- geographic and operational representation of the site to be visited to overall WFP operations;
- new programmes and initiatives of WFP;
- specific focus areas of interest by the AC members such as technology systems, human resources, procurement, logistics, partner operations, etc;
- recent or current audits, evaluations, or other oversight activities of the office or programme;
- expected insights that will inform the AC’s recommendations and annual report; and
- number and timing of observation missions in a given calendar year.

3.5 Observations shall require approval of the Executive Director, designee of the Executive Director or Executive Board Bureau.

3.6 Identification and scheduling of observations shall involve consultations with the Executive Director and his/her designee.
3.7 The AC Secretariat shall ensure that subsequent to any observation missions, that the AC agenda includes a discussion of the observation. The Committee shall discuss insights identified during the observation as well as lessons learned about the efficacy and efficiency of the observation mission. Such insights shall be used to:

- further additional agenda items of the AC as well as recommendations and the Annual Report of the AC; and
- inform the nature, timing, efficiency and effectiveness for any future observations.

3.8 The AC shall note the highlights of all observations in its annual report to the Executive Board.

Procedure 4: Declaration of Independence and Statement of Financial Interests

4.1 The AC Secretariat shall ensure that annually all members of the AC are asked to acknowledge in writing their independence, statement of financial interests, and confidentiality requirements per the following TOR articles:

14) Since the role of the AC is to provide objective advice, members shall remain independent of the WFP Secretariat and the Executive Board, and shall be free of any real or perceived conflict of interest.

17) Members of the AC shall sign and submit to the President of the Executive Board an annual declaration of independence and statement of financial interests, following a process that the AC shall establish under its Rules of Procedure.

31) All confidential documents and information submitted to or obtained by the AC shall remain confidential unless otherwise determined. Members of the AC shall acknowledge this obligation in writing at the time of their appointment.

4.2 The manner and form of the acknowledgement shall be via Appendix A of the AC Rules of Procedure which shall be collected by the AC Secretariat and submitted to the President of the Executive Board with a copy to the Assistant Executive Director for Partnership, Governance and Advocacy.

Procedure 5: Approval of Minutes

5.1 The TOR of the Audit Committee specify that only in exceptional circumstances shall the AC meet in a manner other than in person. (See paragraph 26).

5.2 In order to expedite the distribution of the official minutes of the Audit Committee prior to the next scheduled meeting of the Audit Committee, there needs to be mechanisms to officially approve the minutes outside of in-person meetings. Otherwise, official adoption of the minutes can only occur only at the next scheduled meeting.

5.3 Accordingly, under authority of the TOR paragraph 26 allowing the AC to meet in other venues upon approval of the President of the Executive Board and the Executive Director and paragraph 27 allowing the AC to set its own Rules of Procedure, the AC may ask the Executive Board Secretariat to circulate final minutes for approval via email to AC members and request and receive a formal vote of approval from AC members via email. In accordance with the TOR paragraph 28, minutes shall be deemed approved upon affirmative vote of a majority of members that participated in the respective AC meeting for which the minutes are documenting.
Procedure 6: Audit Committee Work Plan

6.1 In accordance with the wishes of the Executive Board Bureau, the AC shall maintain with the help of the Executive Board Secretariat an AC work plan.

6.2 The work plan shall consider three complementary documents:

- An AC work plan aligned to the TOR and interests of the AC aligned to their obligations under the TOR.
- An action items list maintained as an appendix to the minutes of the AC.
- The annual AC Report to the Executive Board.

6.3 The AC work plan will take input from stakeholders, develop effective meeting agendas, and provide input to the overall Executive Board under the following framework:

<table>
<thead>
<tr>
<th>Stakeholder inputs</th>
<th>What to address</th>
<th>How to address</th>
<th>How documented</th>
<th>Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>- TOR review</td>
<td>Work Plan and calendar</td>
<td>AC meetings - Agenda topics</td>
<td>AC meeting minutes</td>
<td>AC Annual Report to the Board</td>
</tr>
<tr>
<td>- Board input</td>
<td>- Questions</td>
<td>- Bureau discussions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Executive Director input</td>
<td>- Topics to pursue</td>
<td>- Executive Director discussions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- AC member input</td>
<td>- Minutes action items</td>
<td>Observation visits</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- AC self-evaluation</td>
<td></td>
<td>Document review</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- WFP Board AC presentation</td>
<td></td>
<td>Inspector General and Oversight Office (OIG)/management telephone calls</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Procedure 7: Oversight of the Office of the Inspector General

7.1 In accordance with its Terms of Reference, the AC shall advise on the performance of the internal audit function and the Inspector General. The AC shall endeavour to understand the overall culture and work environment of OIG to the appropriate extent for a non-management Board or oversight entity. The following will be undertaken to assist in these efforts.

7.2 The AC shall hold periodic private and individual meetings with the Inspector General and her/his deputies for the Office of Internal Audit and the Office of Investigations. The AC shall also encourage OIG leadership to allow OIG managers and engagement leaders to present their work directly to the AC when appropriate.

7.3 To the extent that WFP conducts employee engagement surveys or other assessments of organizational culture, results related to the OIG shall be presented to the AC along with information on the context for these results.

7.4 The AC shall be provided with the results of OIG client assessment surveys completed at the end of engagements. If OIG is not performing such surveys, it shall inform the AC as to why.

7.5 The AC shall make periodic enquiries of management regarding the performance of the Inspector General and any concerns regarding her/his personal performance or that of the
Inspector General function overall. Management shall proactively advise the AC of any concerns.
Appendix A to Rules of Procedure for the Audit Committee of the World Food Programme

Declaration of Independence and Statement of Financial Interests

Article 17 of the Audit Committee (AC) Terms of Reference (TOR): Members of the AC shall sign and submit to the President of the Executive Board an annual declaration of independence and statement of financial interests, following a process that the AC shall establish under its Rules of Procedure.

I, __________________________________________________, a member of the AC of the World Food Programme do affirm to the best of my knowledge the following:

- I do not hold positions with companies that maintain a business relationship with WFP.
- I have not and shall not engage in activities that might impair, or appear to impair, my independence in carrying out my duties as a member of the AC.
- I do not have financial interests which may impair, or appear to impair, my independence in carrying out my duties as a member of the AC.
- I continue to acknowledge my responsibility to maintain to the best of my ability the confidentiality of documents provided to me in the course of my work on the AC.
- I serve in my personal capacity and do not seek or accept instructions for my work on the AC from any governance or other authority internal or external to WFP.

(Additional Information I Wish to Acknowledge – Optional)

_______________________________________________________________________________

_______________________________________________________________________________

_______________________________________________________________________________

_______________________________________________________________________________

________

Signature: __________________________________________________________

Date: __________________
ANNEX II

Composition of Audit Committee

➢ Mr Suresh Kana: a South African national. His term is from 15 November 2015 to 14 November 2018 and has been extended to 14 November 2021.

➢ Ms Elaine June Cheung (ZHANG Qiling): a Chinese national. Her term is from 15 November 2015 to 14 November 2018 and has been extended to 14 November 2021.

➢ Mr Omkar Goswami: an Indian national. His term is from 15 November 2015 to 14 November 2018 and has been extended to 14 November 2021.

➢ Ms Agnieszka Slomka-Golebiowska: a Polish national. Her term is from 30 July 2017 to 29 July 2020.

➢ Mr Pedro Guazo: a Mexican national. His term was from 30 July 2017 to 29 July 2020. He resigned from the Audit Committee effective 09 September 2018.

➢ Mr Robert Samels: a Canadian national. His term is from 01 March 2019 to 28 February 2022.
### Audit Committee Activities

**JULY 2018 – MARCH 2019**

<table>
<thead>
<tr>
<th>Activity</th>
<th>JULY 2018</th>
<th>DECEMBER 2018</th>
<th>MARCH 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive Session with Executive Board Bureau</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Executive Session with Executive Director</td>
<td>✓</td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Executive Session with Deputy Executive Director</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Executive Session with Inspector General</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Operations</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Evaluation matters</td>
<td>✓</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>Investment Committee</td>
<td></td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Oversight matters:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>– External audit</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>– Internal audit</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Financial Statements</td>
<td></td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Accounting</td>
<td></td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Performance and risk management</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Human resource matters</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Internal control</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Ethics matters</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Legal matters</td>
<td></td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Allegations of inappropriate activity</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Financial and budgetary matters</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
</tbody>
</table>
ANNEX IV

Summary of Audit Committee Chair’s field visit to Zimbabwe

- **Date of Visit**: 4 October 2018–7 October 2018
- **Area Visited**: Harare (Head Office) & Masvingo District
- **Main Area of Focus**: To observe the implementation of the Country Strategic Plan (CSP)
- **Main Contact in Zimbabwe**: Country Director (CD) Mr. Eddie Rowe
- **Overall Summary of CSP**: The total budget for the Zimbabwe CSP (2017–2021) is USD 255 million allocated to the following activities:

<table>
<thead>
<tr>
<th>Activity</th>
<th>Budget (USD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Access to food insecure people (LSA, Support to refugees)</td>
<td>123 million</td>
</tr>
<tr>
<td>End malnutrition</td>
<td>14 million</td>
</tr>
<tr>
<td>Smallholder productivity and incomes</td>
<td>7 million</td>
</tr>
<tr>
<td>Sustainable food systems (Asset creation and rehabilitation, Capacity strengthening for resilience building)</td>
<td>95 million</td>
</tr>
<tr>
<td>Capacity Strengthening</td>
<td>11 million</td>
</tr>
<tr>
<td>Enhance global partnership</td>
<td>5 million</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>255 million</strong></td>
</tr>
</tbody>
</table>

**Activities:**

- I met with the CD and the country leadership team to explain the purpose of my visit and the role of the Audit Committee;
- I met with Mr Bishow Parajuli, UN Resident Coordinator (RC);
- I met with the local cooperating partner (CP), Neshuro Mwenzi Development Training Centre (MDTC), and the Mwenzi District Authorities;
- I visited the following sites:
  - Rumwanjiva Weir and Garden, Mwenezi Ward 6 (FFA Site)
  - Chebani Weir and Garden (FFA Site)
  - Njovo Weir, Garden and Wetland Environmental Protection, Masvingo Ward 18 (Integrated Resilience Programme Site)
  - Chebvute Weir, Fishponds and Garden (Integrated Resilience Programme Site)
- I interacted with the communities at the above-mentioned sites.
- I visited the warehouse storing food to be provided to beneficiaries for the lean season;
- We met with the Provincial Administrator and District Administrator;
- At the conclusion of my visit, I met with the CD, country leadership team and all staff and again explained the purpose of my visit, the role of the WFP Audit Committee as well as my observations.

**Observations:**

- The CD and Country Team is committed, passionate and enthusiastic about the CSP and its implementation.
• Respectful relationships exist between the RC and the CD.
• The CD’s interaction with the community is constructive and positive and good relationships with the communities were observed.
• The District Authorities are supportive and appreciative of WFP’s activities.
• The assets created appear to be making a real difference to the communities.
• The communities appear to accept personal responsibility for the assets created.
• Good oversight mechanisms appear to be implemented by the communities to secure the assets and ensure sustainable benefits are derived therefrom.
• Gender mainstreaming is very high on the projects.
• The warehouse is very neat, organized and staffed by skilled personnel.
• The overall programme arranged for the field visit by the CD was well organized and thought out.
• I left the field visit feeling positive about the CSP, its implementation and the impact it is having on the local communities.

Suresh Kana
WFP Audit Committee Chair
**Acronyms used in the document**

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC</td>
<td>Audit Committee</td>
</tr>
<tr>
<td>AFAC</td>
<td>anti-fraud and anti-corruption</td>
</tr>
<tr>
<td>CBT</td>
<td>cash-based transfer</td>
</tr>
<tr>
<td>CPB</td>
<td>country portfolio budget</td>
</tr>
<tr>
<td>CSP</td>
<td>country strategic plan</td>
</tr>
<tr>
<td>ERM</td>
<td>enterprise risk management</td>
</tr>
<tr>
<td>HSHAPD</td>
<td>harassment, sexual harassment, abuse of power and discrimination</td>
</tr>
<tr>
<td>IPSAS</td>
<td>International Public Sector Accounting Standards</td>
</tr>
<tr>
<td>IRM</td>
<td>Integrated Road Map</td>
</tr>
<tr>
<td>IT</td>
<td>information technology</td>
</tr>
<tr>
<td>OIG</td>
<td>Office of the Inspector General</td>
</tr>
<tr>
<td>OIGA</td>
<td>Office of Internal Audit</td>
</tr>
<tr>
<td>OIGI</td>
<td>Office of Inspections and Investigations</td>
</tr>
<tr>
<td>PIR</td>
<td>proactive integrity review</td>
</tr>
<tr>
<td>PSA</td>
<td>Programme Support and Administrative (budget)</td>
</tr>
<tr>
<td>SEA</td>
<td>sexual exploitation and abuse</td>
</tr>
<tr>
<td>TOR</td>
<td>Terms of Reference</td>
</tr>
</tbody>
</table>