



28 January 2020

WFP Management response to the Internal Audit of Tone at the Top

WFP Management appreciates and welcomes the observations and opportunities for improvement raised by the Office of the Inspector General (OIG) in the organization's Tone at the Top audit (AR/20/01), covering the period from 1 October 2018 to 30 September 2019.

The audit comes during a time of a unparalleled growth in expenditure (37% since 2016), and record revenues in 2019 of USD 8.1 billion, which has required actions to be taken at an extraordinary pace and decisions to be made in real time. Notwithstanding increasing complexity in WFP's work and its operating environments, the organization's agility has contributed to some notable achievements, in helping fight off four famines, affirming humanitarian principles in its operations, and helping bring peace to nations. To better position itself for United Nations reform efforts and the Decade of Action, the organization has undergone several major changes to ensure the ability to deliver on its mandate. These include an internal overhaul of planning, reporting and financial management (as exemplified by the Integrated Road Map); a major restructuring of headquarters; and a review of its regional footprint conducted through an audit as well as an internal assessment.

These efforts have been informed by an analysis of WFP's key challenges and strengths, obtained through a number of targeted reviews. The recent MOPAN assessment Management Response to the WFP Institutional Assessment Report¹ provided a stock-take of overall organizational performance, while the global staff surveys of 2015 and 2018 assessed internal perspectives. The External Review that was completed in autumn 2019² provided further valuable insights into employees' perceptions. This audit and its agreed actions usefully complement information from other recent external and internal assessments of WFP. The organization will continue to embrace all opportunities to improve its people, process, systems and structures, including, for example, through updated manuals and policies, and a bottom up strategic budgeting exercise that will be presented to the Board in November 2020.

Recognizing senior management's key contribution to the tone at the top, the audit was expanded in order to assess leadership effectiveness in driving down WFP's strategies and policies, and ensuring compliance with rules and regulations. Management appreciates the conclusions of the audit report. The audit highlights examples of high-quality performance, including the Executive Director's outreach, visibility and accessibility, Leadership's engagement with the Board, and strong people-centered capacity in crisis management, notably the ET302 Ethiopian Airlines disaster. The audit also noted marked improvements in the management of the Office of the Executive Director over the period and particularly since February 2019.

¹ Management Response to the WFP Institutional Assessment Report: Mopan (2017–2018)
<https://docs.wfp.org/api/documents/7ef414e195d845d0b343ade13463de22/download/>

² External Review of Workplace Culture and Ethical Climate at World Food Programme, September 2019
<https://docs.wfp.org/api/documents/WFP-0000108824/download/>



Management acknowledges the overall rating of partially satisfactory/major improvements needed, largely aimed at strengthening compliance. All ten areas identified as high-priority as well as the seven medium-priority observations, are agreed by management and will be progressively completed by 30 September 2020. The implementation of the agreed actions is already underway, with one agreed action already completed.

Management will provide an update on the agreed actions at the EB.A in June 2020.

Management wishes to thank OIGA for the productive engagement, and valuable observations, which will help WFP further enhance its operations and continue to make a difference in the lives of those most in need.