Internal Audit of Social Media in WFP

Office of the Inspector General
Internal Audit Report AR/20/13

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Internal Audit of Social Media in WFP

I. Executive Summary

Objective and scope of the audit

1.   As part of its annual work plan, the Office of Internal Audit conducted an audit of WFP's use of social media, focusing on the period 1 January 2019 to 31 March 2020. The audit team conducted the fieldwork from 11 May to 11 June 2020. The audit addressed physical access limitations imposed by the COVID-19 pandemic by carrying out analytical procedures and reviews, surveys and conference calls. The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

2.   Social media plays an important role in WFP's strategic communication objectives of building brand visibility; increasing engagement; influencing policy and behaviour change; and by creating an enabling environment for fundraising. WFP's social media presence has evolved over time: several channels were already in place before the establishment of a social media coordinator in the Digital Unit of the Communications, Advocacy and Marketing Division in 2016. The Digital Unit is tasked with maintaining and curating WFP's main corporate channels on LinkedIn, Twitter, Facebook and Instagram, and also provides support and policy guidance to more than 100 decentralized global, regional and language social media channels representing WFP offices or thematic areas.

3.   The audit scope encompassed: (i) WFP's presence on the four platforms mentioned above, covering centrally controlled global channels, decentralized social media at country office and regional bureaux levels, and decentralized programme-based accounts in headquarters; (ii) the policies governing the personal use of social media; and (iii) assessment of the management, quality control and oversight of social media at each of these levels. The specific controls relating to fundraising, recruitment or other processes performed on these platforms were not covered by this assignment, except for the alignment of posts and campaigns with communication, advocacy and marketing strategies and policies.

Audit conclusions and key results

4.   Based on the results of the audit, the Office of Internal Audit has come to an overall conclusion of **partially satisfactory / some improvement needed**. The assessed governance arrangements, risk management and controls were generally established and functioning well but needed improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved. Issues identified by the audit were unlikely to significantly affect the achievement of the objectives of the audited entity/area. Management action is recommended to ensure that identified risks are adequately mitigated.

5.   The audit noted a positive trajectory in the growth of, and level of engagement with, new audiences through WFP's social media channels. Recently scaled-up fundraising campaigns through the "Facebook ad manager" achieved results above industry standards. In recent years, the organization has made investments in technical expertise and tools to professionalize its management of social media. The metrics and monitoring capabilities of these platforms informed a corporate shift towards an impact measuring framework in line with industry best practice standards for communication in general, supporting the Communication division's newly defined responsibilities for marketing and advocacy. The audit acknowledges the inherent challenge in shifting communication employees' role from service provider to that of business partner and enabler, while ensuring WFP's brand and content are conveyed coherently across the diversity of audiences, contexts and themes portrayed in over 100 channels.

6.   Senior management, the Executive Board and digital experts have begun a dialogue regarding WFP's strategy for digital transformation. In this context, governance arrangements for defining and implementing WFP's social media strategy across a decentralized landscape required strengthening. Processes to orchestrate messaging and facilitate amplification and targeting of audiences across different markets had not yet been adequately developed

or were not in place in the way this had been introduced for the management of the global channels. The audit observed that, in some cases, organization-wide strategies and policy coordination objectives were set aside at the discretion of local managers and their social media strategies of decentralized accounts. In some instances, little consideration was given to technical aspects and controls when deciding on social media strategies or when opening accounts. These issues require a more robust and effective oversight management framework to detect and mitigate risks and measure the effectiveness of WFP's investment in social media.

7.   The established process for opening decentralized social media accounts lacked enforcement due to the absence of an adequate policy and accountability framework; insufficient resourcing; and technology support to properly manage and control these accounts. The audit observed several instances where personal accounts were used for organizational purposes, blurring the line between individual and institutional presence on social media, without enough use of disclaimers and/or no consideration of the risk of lack of continuous engagement by WFP. In view of WFP's preference for a decentralized management model, stronger policy direction and standards are required to set clear expectations for appropriate social media behaviour by users, and to monitor and mitigate the risk of user activities that may potentially expose WFP to legal, reputational or other risks.

8.   Monitoring and performance measurement lacked an overarching and consistent coordinating framework. Advanced reporting was only leveraged for some channels and social media use cases, resulting in tactical rather than strategic decision making. This was reflected in negative press regarding images of hungry children used for fundraising campaigns on social media, which would not have been used for WFP's corporate branding and image objectives. While WFP's crisis response mechanisms for social media incident management were deemed to be effective, the overall set-up for campaign planning, listening and risk monitoring was reactive rather than proactive in managing social media risks and opportunities. This resulted in missed opportunities to maximize the impact of social media among key target audiences and to increase WFP's visibility in promoting its mission-related narratives.

9.   The audit noted that follower growth and engagement scores for the four corporate social media channels had exceeded targets, with follower growth rates being proportionally higher on many decentralized accounts during the period under review. Similarly, fundraising campaigns launched through the "Facebook ad manager" in the first quarter of 2020 (measured by Executive Board-approved supporter growth and return on ad spend indicators) outperformed industry standards but made use of images that resulted in one detectable instance of negative press coverage. The audit observed that the response to this incident, as well as to the community feedback received, was timely and effective. The organization's expanded use of social media outside its centrally managed accounts requires improved coordination and investment in monitoring of WFP's wide presence in social media to ensure WFP's planned scale-up in ad spending and outreach to new audiences is not carried out in silos and to lessen the risk of brand and reputational damage.

10.   In order for individual giving campaigns through social media not to lose their positive momentum, there are opportunities to quickly revise and enhance the approval process and policies governing fundraising campaigns, including the related messaging and image framework for enhanced brand and reputation management. To improve WFP's strategic positioning in the long-term, a stronger set of governance, risk management and internal control practices should be put in place to facilitate and address some of the findings in this report to: improve the guidance governing personal and institutional use of social media; enhance processes to open, handover and close social media accounts, reinforcing related oversight; optimize content curation processes and risk mitigation; and improve risk assessments, security and access controls for social media technologies.

Actions agreed

11.   The audit report contains one high and five medium priority observations, which management has agreed to address and work to implement the agreed actions by their respective due dates. The Office of Internal Audit would like to thank managers and employees for their assistance and cooperation during the audit.

Kiko Harvey
Inspector General

II. Context and scope

Social media

12.   Social media platforms are web-based broadcast technologies that enable the democratization of content, giving people the ability to emerge from consumers of content to publishers. With the ability to achieve massive scalability in real time, these technologies empower people to connect with each other to create (or co-create) value through online conversations and collaboration. New social networks and digital platforms emerge with increasing speed; and considering the popularity of social media, almost all new online platforms include some social features, such as a profile; an ability to rate or 'like' content or products; and/or to share content with the users' own network or 'friends'.

13.   Social media has fundamentally changed how people communicate with service providers and between themselves. More than simply broadcasting channels, social media platforms allow organizations to connect directly with stakeholders, partners or, in WFP's case, affected populations and supporters, in a deeper and more personal manner to build trust.

14.   The audit period was marked by a continuous, worldwide increase in the use of social media with approximately 3.8 billion reported users by January 2020, representing about half the world's population. At the same time, from the UN's perspective, there are growing concerns about social media relating to data protection and privacy; fake news and disinformation campaigns; cybersecurity threats; and a widening gender and digital divide. The COVID-19 global pandemic has heightened the use and influence of social media across the world, exacerbating the risks and opportunities associated with these channels of communication.

CAM's Digital Unit and WFP's presence on social media

15.   Trust and brand building, and reaching the public at large, is the responsibility of the Communications, Advocacy and Marketing (CAM) division, whose portfolio has only recently been enlarged to explicitly cover advocacy and marketing. CAM has defined the following top-line objectives: "being the leading voice on issues relating to hunger; engaging 8 million people by the end of 2021; reaching 800 million with our message; and strengthening WFP's brand and trust". [1] To strengthen the brand and build familiarity with WFP's work and the people it serves, CAM has set concrete targets on platform growth and engagement rates for social media, crafting content with a distinct and unified look, feel and tone of voice across WFP's public platforms. CAM recognizes that "in this digital era, the people we serve can express themselves openly to the world and we must embrace this as an opportunity for greater transparency and authenticity, but must plan accordingly". [2]

16.   CAM's Digital Unit manages the global @WFP handles[3] on Facebook, Instagram, Twitter and LinkedIn with platform-specific implementation pathways to 'inspire, educate, delight and inform;'[4] the wfp.org website; and other CAM technology support, as well as the "freerice" application and storyteller 'citizen journalism' project. The Digital Unit uses digital footprint data to react to feedback on WFP's global channels and adjust communications in real time to better position WFP around emergencies, the humanitarian–development nexus, gender, climate, efficiency, changing lives and hunger–conflict narratives. Increased brand familiarity aims to support recruitment and fundraising initiatives, which are run on social media by human resources (HR) and individual giving employees respectively.[5] As a standard setter and service provider for other social media managers in WFP, the Digital Unit provides training; translates CAM's policy directions into social media guidance and best-practice advice; shares thematic content; and performs some quality assurance and reviews. While the Digital Unit manages

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[1] As per 2018/19 APP and outlined in the Executive Board-approved and closely coordinated private-sector partnerships and fundraising strategy (WFP/EB.2/2019/4-A/Rev.1), CAM's own strategy was under revision at the time of the audit.
[2] CAM manifesto: Retreat document outlining guiding principles for the division's work.
[3] A social media handle is a public username used on social media accounts.
[4] Digital Unit's 2020 Social Media strategy for the four global handles.
[5] Considered separate processes, they are not covered specifically by this audit.

the social media account opening process and oversees the landscape by setting normative standards, most monitoring and context-specific support is provided by the regional bureaux (RBx), through which WFP's crises responses are also channelled, and from CAM's Media Team, which facilitates listening activities, including for social media reputational issues. Similarly, other branches of CAM, such as the Creative Studio, contribute to the creation and management of social media communication assets.

17. WFP's social media account approval guidelines state that these decentralized channels are to be managed and curated by experienced and dedicated social media account managers to advance account-specific strategies and align to WFP's corporate brand, tone of voice and other communication standards. In addition, guidelines for the use of personal social media accounts have been issued to WFP employees to ensure public statements and posts on personal accounts do not violate WFP and the United Nations (UN) Code of Conduct or other commitments for international public civil servants, and instead enable employees to be ambassadors for WFP on social media.

18. Mirroring WFP's operating structure and CAM's transformation goals from service provider to business partner and enabler, WFP has a wide presence on social media. Of 83 WFP country offices (COs), 14 liaison offices and six RBx, only 38 did not have an institutional channel. Sixty-six offices had a presence on Twitter, 21 on Facebook and 13 on Instagram, with 19 offices present on at least two platforms and five offices on three of the four platforms covered by this audit. From CAM-managed lists and internet research, the audit also identified 64 WFP thematic handles (including language): 18 on Facebook, 13 on Instagram, 31 on Twitter and 2 on LinkedIn. Corporate guidance dictates that such accounts managed in a decentralized manner are required to be managed by an experienced account manager; however, recruitment and line management for these social media managers ultimately rests with local offices.

19. WFP's use of social media ranges from crowdfunding over gamification to broadcasting-focused campaigns for advocacy or constituency engagement.[6] WFP's recent Executive Board-approved digital strategy for individual giving acknowledges the vital importance of developing and maintaining a seamless journey that connects WFP with supporters using engaging, effective content and personal stories. Social media is used to engage with a wide range of audiences, including affected populations, partners and host governments.

Objective and scope of the audit

20. The objective of the audit was to provide assurance on the effectiveness of governance, risk management and internal control processes related to WFP's use of social media platforms. Such audits are part of the process of providing an annual and overall assurance statement to the Executive Director on governance, risk management and internal control processes.

21. The audit aimed to give assurance that:

   a. Governance, strategy and policies considered the opportunities and risks presented by social media and assigned clear roles and responsibilities, including for processes that approve new use cases or other strategy adjustments.

   b. Clear policies and procedures were in place, including adequate training, governing the use of social media both for institutional and personal accounts.

   c. The use of social media was properly supported by adequate IT technology and was authorized and controlled to facilitate strategy implementation and to prevent and detect inappropriate access, disclosures and IT security threats.

   d. Sufficient and appropriate skills and resources were dedicated to assessing, developing and monitoring social media information and content in line with corporate strategies, policies and risk appetite.

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[6] Examples include https://sharethemeal.org or https://freerice.com/game.

e.   Accurate and timely management information was used to ensure effective decision making for social media, including the opening and closure of channels, partnership choices and crisis/incident management.

22.   Based on an engagement-specific risk assessment, and with due consideration of the constraints imposed by the COVID-19 pandemic, the scope of the audit focused on platform and content management relating to WFP's presence on social media (refer to Figure 1: Platforms and processes in scope of this assignment). Controls relating to fundraising, recruitment or other ancillary themes for social media were not covered by this assignment.

23.   The audit scope included CAM's Digital Unit and de-centrally managed institutional accounts. The audit performed tests covering governance, including strategy and policy; staffing and resourcing; training and policy awareness; decision making on platforms, tools and contractors; IT infrastructure and security measures; access management; content management; crisis response management; and risk and performance monitoring.
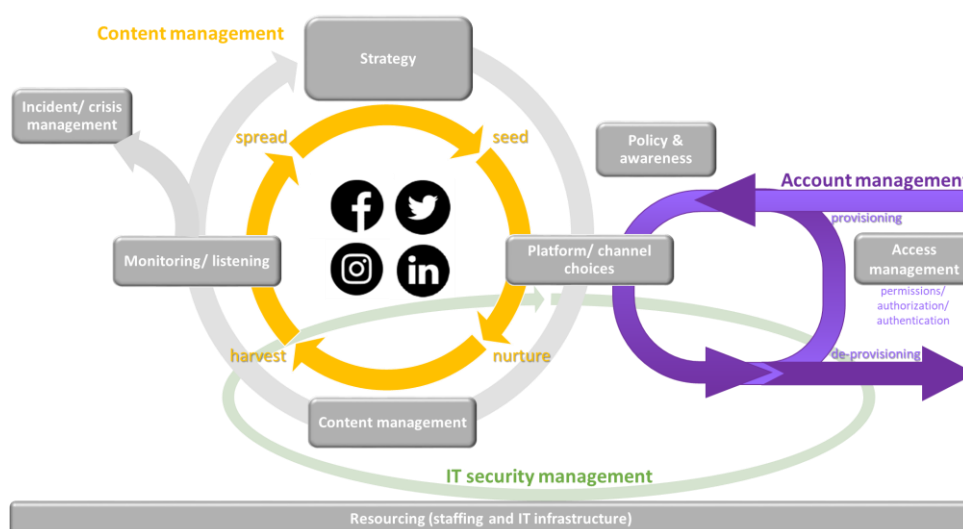

Figure 1: Platforms and processes in scope of this assignment

24.   The effectiveness of governance, risk management and internal control processes was assessed on a sample basis, whereby representative samples were selected to cover a variety of channels representing accounts managed by COs (by employees in one CO), regions (employees in one RB), fundraising markets (by employees in one liaison office and the Private Sector Fundraising Unit [PPF]) and programmatic themes or language channels (by employees in headquarters, RBx or liaison offices).

25.   By their very nature, social media platforms blur the line between 'personal' and 'official'. WFP employees, partners and supporters may indicate their affiliation with the organization in their personal use of social media, and through their online activity contribute to campaigns and crowdsourcing initiatives. However, the misuse of these platforms by individuals can also easily create harm to WFP's brand, reputation and trust. These risks were examined by reviewing WFP's policies and respective awareness raising and training offerings. While social media platforms allow anyone, including employees, donors and partners, to function as 'ambassadors', 'amplifiers' or 'influencers' to advance WFP's mission and objectives on social media, the scope of the audit with respect to personal accounts was limited to accounts clearly associated with WFP and operated by an employee in a representative or spokesperson function.

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

27.   The scope of the audit covered the period 1 January 2019 to 31 March 2020. Where necessary, transactions and events pertaining to other periods were reviewed. In light of COVID-19 provisions and working arrangements

at WFP headquarters, all work was performed remotely, through analytical procedures and reviews, surveys and conference calls. The work programme was designed with these access restrictions in mind.

III. Results of the audit

Audit work and conclusions

28. The audit focused on traditional outward-facing social media platforms, namely Facebook, LinkedIn, Instagram and Twitter. The audit distinguished between the management and internal control framework applied to the Digital Unit's managed channels; decentralized CO, RBx and programmatic channels; and personal social media accounts used by people in a spokesperson or representative role for WFP. The audit acknowledges the two-way, participatory element in information sharing on publicly accessible platforms as a key characteristic of social media and an opportunity for WFP. Internal controls were expected to address the potential for misuse of these platforms; internal and external threats; as well as governance and risk management practices that help WFP effectively leverage social media to achieve its objectives.

29. Based on the results of the audit, the Office of Internal Audit (OIGA) has come to an overall conclusion of **partially satisfactory / some improvement needed.**[7] The assessed governance arrangements, risk management and controls were generally established and functioning well but needed improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved. Issues identified by the audit were unlikely to significantly affect the achievement of the objectives of the audited entity/area. Management action is recommended to ensure that identified risks are adequately mitigated.

Observations and actions agreed

30. Table 1 outlines the extent to which audit work resulted in observations and agreed actions. These are classified according to the areas in scope established for the audit and are rated as medium or high priority; observations that resulted in low priority actions are not included in this report.

Table 1: Overview of areas in scope, observations and priority of agreed actions	Priority of issues/agreed actions
A: Governance	
1 Social media governance: strategy coordination, resourcing and accountabilities	High
2 Guidance governing the personal and institutional use of social media	Medium
B: Account management	
3 Account opening, handover and closure processes	Medium
C: Content management	
4 Content curation and moderation	Medium
5 Listening, monitoring and measuring	Medium
D: Technology and security management	
6 Supporting information technology and security measures	Medium

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

31.   The six observations of this audit are presented in detail below. Management has agreed to take measures to address the reported observations.[8] An overview of the actions to be tracked by internal audit for implementation, their due dates and their categorization by WFP's risk and control frameworks can be found in Annex A.

A: Governance

32.   The audit performed tests and reviews of key sources of governance information including internal assessments, and planning and strategy documents. WFP's policies on the use of social media were benchmarked against UN sister agencies and were tested for staff awareness and adherence to assess the overall governance set-up.

33.   A digital communications transformation project, largely funded from a one-off trust fund, aims to support WFP in striving for excellence in digital outreach for advocacy, fundraising and awareness across key markets. At the time of the audit, CAM was in the process of submitting new investment cases to match the resourcing for brand building and reputation management with the scale-up of PPF's individual giving activity on social media as approved by the Executive Board. The investment case foresees an augmented level of decentralized support by CAM at the RB level – including for social media – to facilitate the changing role of communications employees from service provider to solution partner and business enabler, and to reduce the gap in staffing (identified when benchmarked against other agencies).

34.   WFP's digital transformation is one of WFP's priorities, recognizing both opportunities and a need for cultural change. At the decentralized level, the audit noted several active informal digital stewards and innovators in the use of social media. Responses to OIGA's survey indicated the presence of an active and effective decentralized network of social media account managers. Moreover, there was positive feedback on peer learning and guidance. Account managers felt the Digital Unit equipped them to manage WFP social media accounts by providing clear policies, guidelines and training, with training increasingly available for all employees and encouraged as an area of learning in the annual performance planning process (PACE).

Observation1: *Social media governance: strategy coordination, resourcing and accountabilities*

35.   The audit noted disconnected and organizationally incongruent digital strategies leveraging social media:

- There was an expectation that CAM, in line with its new responsibilities over marketing and advocacy, would function as a solution partner and business enabler, reaching not only traditional government donors but also individuals, to increase brand awareness. While a social media strategy implementation plan was in place for the four global @WFP channels, which articulated how the different platforms were to be used for different purposes, this was not the case for decentralized handles. The latter were managed and operated without taking into consideration local and global strategy directions, essential to create a seamless journey to attract supporters and coherently reflect WFP's position in campaigns and advocacy.

- Beyond social media account managers, WFP employees with fundraiser or recruiter roles were publishing on WFP's institutional channels, reaching the same audiences as CAM, but with parallel processes and controls, and until recently, with insufficient strategy coordination. The recent scale-up of the digital strategy for individual giving, specifically through the "Facebook ad manager", resulted in WFP's investment for paid advertisements growing at a much faster pace than CAM's organic brand and cause engagement, meaning that large audience segments saw more fundraising content than the content curated by social media account managers.

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

- While WFP employees were encouraged to play an ambassador role on social media, their role was not further outlined in available strategy documents and, as a consequence, not leveraged in the best interests of the organization.

36. The strategy elements reviewed by the audit were only partially informed by the needs of key stakeholders; by risk or other assessments;[9] or by continuous measurement of the achievement of approved objectives. From a corporate perspective, social media risks were not adequately documented as per WFP's enterprise risk management (ERM) policy, and the Annual Performance Plan (APP) process was not leveraged[10] beyond headquarters as a framework for organization-wide measuring of brand awareness, share of voice and engagement objectives, with the result that social media budgets may not be adequately defined and used.

37. WFP's overall communication, advocacy and marketing staffing component was small when benchmarked with comparable UN agencies. The staffing level of the Social Media Team in the Digital Unit did not facilitate the normative role of orchestrating WFP's social media landscape outside of the global accounts. In other offices, the first and most effective control in a decentralized setting lies with dedicated and experienced employees. The following areas for improvement were noted:

- Required specialized expertise was not guaranteed to ensure continuity and quality in social media management. Headquarters/RBx had limited means to ensure expert input was considered in decision making regarding the use of social media platforms. Survey responses indicated that, in contrast to CAM headquarters corporate requirements, effort and attention given to social media fluctuated.

- Staffing decisions for decentralized accounts were not effectively informed by risk exposure and opportunities, especially where (new) social media use cases, such as fundraising, were piloted or scaled up and required expertise.

38. As for cross-functional collaboration on narratives, outreach and engagement creation on social media platforms, while the global channels had an efficient structure in place, decentralized accounts often lacked appropriate governance to be fully effective. Without a digital governance framework for social media that coordinates global and decentralized accounts:

- there was insufficient clarity on decision-making authority over social media strategies, policy and standards;

- social media use was advanced by various innovators and emerging centres of excellence. These increasingly benefited from collaboration, but risked being driven by tactical rather than strategic measurements, and were not sufficiently linked to the overall digital transformation; and

- social media expertise was not adequately coordinated with business and organizational knowledge and needs. There was room for improvement in the strategy formulation and execution process to give relevant stakeholders a voice; to define stewardship and oversight responsibilities; and to align expertise and authority.

Underlying cause(s): Organic growth of social media presence pre-dating the staffing of the CAM Digital Unit at headquarters with an expert team to run corporate channels; nascent responsibilities for marketing and advocacy in the communications profile; decentralized organizational set-up blurring policy-setting and oversight responsibilities of RBx and headquarters; governance set-up and organizational structures resulting in siloed decision making, including for investment in HR, poorly supported by WFP's budget planning processes.

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[9] For the private sector fundraising strategy, CAM commissioned the first extensive brand market research study for WFP in over a decade; however, it was carried out in an initial 11 key supporter markets, which were not necessarily reflective of the whole social media landscape and their respective audiences.
[10] The APP reflected only the "favourable media coverage indicator" for WFP offices to use as a standard indicator.

Agreed Actions [High priority]

CAM will:

(i) In coordination with digital experts and key stakeholders in WFP's digital transformation, define the accountability framework for formulating and implementing social media strategies, policies and standards, separating authority for decision making from production processes; clarify oversight and policy stewardship responsibilities in line with WFP's oversight framework; and ensure that compliance and measurement mechanisms are implemented.

(ii) Review the level of resources and staffing directed at supporting social media strategic goals by conducting an assessment of the roles, responsibilities and span of control to better align the authority and expertise required for the core Social Media Team in headquarters and to build capacity in RBx to provide support and perform oversight functions for their respective COs; and work with HR to ensure that workforce planning processes pay adequate attention to social media expertise across the organization.

Timeline for implementation

31 March 2021

Observation 2: *Guidance governing the personal and institutional use of social media*

39. WFP has established guidelines for employees on the use of social media platforms, either in an official capacity or as private individuals. The audit noted that, in alignment with best practices, additional policy direction and standards are needed to set clear expectations for appropriate behaviour and to ensure social media activities do not expose WFP to legal, reputational or other risks.

40. **Personal accounts**: In a benchmarking exercise with four other UN agencies, WFP's guidance on the use of personal accounts was the least developed and binding in nature. Although part of personnel induction, guidance on personal social media accounts was not widely known. The lack of awareness was particularly acute regarding the disclosure and presentation of sensitive information, including personal identifiable information, that could expose beneficiaries, partners or employees to risks, and in advocacy and (political) position taking that could undermine WFP's values and principles in posts or responses to comments or tweets. Moreover, disclaimers were not consistently used, blurring the line between individual and institutional presence on social media. Both the Ethics Office and Human Resources Division acknowledged the need for increased awareness to ensure that all employees active on social media correctly interpret WFP's Code of Conduct and corporate standards on copyright and data protection and privacy. From a sample of WFP personnel representing the top 10 Twitter accounts identified by OIGA's landscape analysis, 40 percent of users had not completed the mandatory ethics or cybersecurity courses, which include some of WFP's key standards in these areas.

41. **Institutional accounts**: Guidance for institutional accounts provided standards and best-practice advice, but enforcement mechanisms to ensure the quality and effectiveness of WFP's social media content and adherence to norms and standards did not reside with CAM at headquarters level. At the time of the audit, the standard operating procedures for fundraising campaign approvals and an organization-wide image framework were under review after campaign pictures sparked negative press halting fundraising activities on social media. A framework was urgently required for fundraising activities to resume, taking into account the lessons learned from the recent incident. Efforts were ongoing to resolve the conflicting and outdated policy guidance on content management, branding and marketing. Several other policy aspects linked to an overall digital policy[11] still needed to be further defined, with input required from additional stakeholders such as the data owners for beneficiary data/images, the Legal Office (LEG) and Ethics Office, and WFP-internal users of social media in different markets as outlined under observation 1.

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[11] Including account management for domain and social media handles; accessibility and user experience, also covering referrals beyond WFP's social media platforms; security; records management; language/localization, etc.

42. WFP's policies and principles, such as privacy notices, disclaimers on the content of comments, clarification of the policy and right to delete or edit any comments that WFP considers inappropriate or unacceptable, were not published as standard on social media platforms other than on the global channels managed by CAM or those variations which sit under the Facebook Global Page structure. These policies and principles are needed to inform and guide audiences and relevant stakeholders. Adherence to the policies and principles also risks being undermined where senior decision makers in WFP opt to include social media channels in their communication repertoire without adequate awareness and knowledge of WFP's social media strategy and standards.

Underlying cause(s): Weak policy and governance set-up and organizational culture outside the CAM Digital Unit remit; reliance on media expertise ('professionalism', 'good sense of right and wrong' of communication employees) as well as on loose coordination through regular briefing mechanisms, not commensurate with the nature of social media; insufficient risk awareness and management to match controls to organizational risk appetite, including the standards and aspirations for responsible data use; risk assessments not used to inform training needs/necessary awareness raising.

Agreed Actions [Medium priority]

CAM will:

(i) Strengthen the social media policy framework for employees, representatives, spokespersons and other actors, including potential future non-staff operators, by:
   - identifying policy objectives that are binding in nature and require monitoring;
   - assigning social media policy stewardship and authorship responsibilities, ensuring that overarching policies (including the 2010 Public Information Disclosure Policy) make adequate reference to social media, and that social media-specific guidelines and standards are aligned with overarching policies (including with WFP's forthcoming Protection and Accountability Policy, data protection and privacy, etc.); and
   - clarifying obligatory guidelines and digital standards subject to quality assurance mechanisms.

(ii) In coordination with the Ethics Office and other relevant WFP stakeholders, establish an awareness raising campaign or ensure existing mandatory training to be included in onboarding and induction for all employees on the private use of social media, addressing both the necessary limitations as well as opportunities for employees to better amplify WFP messaging and more effectively engage with the organization's constituencies.

(iii) Prepare and launch a training plan for senior managers and other outward-facing employees, including partnerships, reporting and communication employees, on the management of institutional social media accounts in line with WFP's brand building and community engagement strategies and standards.

Timeline for implementation

30 June 2021

B: Account management

43. The audit assessed the provisioning and de-provisioning of social media accounts, including the handover and coordination processes where account manager responsibilities were shared or changed; whether accounts followed corporate guidance; and if processes were effective in ensuring local markets and audiences were served with quality content through appropriate channels.

44. All account management testing was based on an extensive social media landscape analysis, which compared institutional accounts detected from web searches against lists maintained by CAM, and identified personal accounts of representatives or spokespersons that may be used to compensate for the lack of an institutional presence for a specific theme or geographic location.

45. The audit noted that CAM monitored the evolution of new platforms and claimed domains (WFP-related handles) even before decisions on an active presence were made, and established client relationships with key account managers of the respective platforms, allowing for prompt account deactivation or crisis response if needed.

> **Observation 3:** *Account opening, handover and closure processes*

46. An account approval authorization process[12] was in place, but policies and procedures for account management and handover needed to be enforced.

47. **Account opening**: The Digital Unit only processed five formal applications in 2019 and four in 2020. The audit's landscape analysis identified additional accounts activated during the period under review, often ex-post acknowledged and listed by CAM for subsequent quality assurance and guidance, or which were in an ongoing process of 'formalization'. The audit also noted handles on platforms that, although approved or recognized, did not necessarily fit the local context and audience's platform preferences. The lack of capacity to continuously monitor the landscape increases the risk that fake or unauthorized WFP-related handles go online undetected by the Digital Unit.

48. The audit noted regular use of personal twitter accounts by persons acting in a WFP spokesperson or representative role to such degree that, especially when operated by a communication employee on behalf of representatives, accounts in the name of an individual substituted institutional accounts. In some instances, such accounts were associated with personal email addresses, reducing CAM's ability to provide oversight and quality assurance. Such arrangements do not provide for continuity when incumbents leave their positions, resulting in investment by WFP benefiting individuals rather than the organization.

49. **Handover processes** related to social media accounts required strengthening. Only 2 of 52 twitter accounts in use by representatives used a name-independent handle (e.g. "WFPChief") that could be handed over at the end of tenure in a duty station to avoid the loss of local networks and connections. For institutional accounts, the lack of a mandate by CAM's Digital Unit to enforce the current account management process, including insufficient control over usernames and passwords for authentication, meant that employees departing from WFP or changing roles still had access to social media accounts, leading to cases where accounts became temporarily or permanently inaccessible. More than half of the survey respondents were not aware of an established handover process and the required steps to follow for social media accounts.

50. **Account closure**: While the audit noted a substantive number of deactivated accounts, indicating a degree of proactiveness in ensuring closure of accounts which did not meet quality standards or represent the organization, there were also accounts which were still active with little or no activity. There was no reliable database to track the status and history of all active and deactivated institutional accounts and no defined procedure for account closure.

Underlying cause(s): Limited authority of the Digital Unit over discretionary decision making regarding social media by WFP's managers; inadequate tools/resources to centrally monitor and maintain the social media landscape; assessment processes and monitoring frameworks that required strengthening to trigger appropriate decision making.

> **Agreed Actions** [Medium priority]
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> CAM will:
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> (i) Facilitate the creation of institutional Twitter accounts for representative roles to ensure organizational benefits are not lost and to mitigate the risks associated with the use of personal emails and devices; and

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[12] Requiring a commitment to fund an experienced social media account manager with a longer-term, ideally non-rotational, contract and soliciting strategy information for headquarters review and approval.

strengthen the account approval process for other platforms, ensuring that the decision to locally curate content on any social media platform is part of a holistic communication strategy.

(ii) Transfer current lists to a database (authoritative list) of approved institutional social media accounts to record account-related decisions and facilitate coordination and oversight, including for related risk and performance monitoring and improved IT controls.

(iii) Strengthen the handover process (platform-specific) and establish controls to enforce adherence to policies; consider requesting account managers and potentially also business managers to formally acknowledge their responsibilities for the management of social media accounts.

Timeline for implementation

30 June 2021

C: Content management

51. The audit performed tests and reviews to assess the effective use of corporate databases, calendars and tools for production and sharing of communication assets in line with branding and other digital standards and guidance. The audit reviewed, on a comparative basis, the processes and tools for measuring and monitoring social media activities at the platform, campaign and posting levels.[13] The audit also assessed controls relating to amplification and sharing; adherence to data protection and privacy; intellectual property protection mechanisms; and alignment with specific social media strategies (where available) or general WFP taxonomy and tagging mechanisms.

52. Recognizing that CAM was undergoing a substantial digital communications transformation project,[14] the audit noted the initial efforts underway at headquarters to implement content management for tailored stakeholder engagement with a new impact measurement system that was aligned with international principles and best practices. Guided by a channel-specific strategy implementation plan, the four @WFP handles were being curated with the use of corporate tools that make content, including messages, pictures and videos available across the organization. This involved leveraging assets shared from decentralized channels (including from COs and headquarters divisions without their own presence), following a corporate calendar of themes around international days, or accompanying media and other campaigns. A tagging system for the @WFP handles facilitated content analysis at post-level, although it was not necessarily aligned with WFP's corporate taxonomy but was instead informed by overarching CAM narratives and campaigns as well as feedback from measuring activities.

Observation 4: *Content curation and moderation*

53. Content of local importance, or related to specific causes or events, did not necessarily feature when outside of corporate priorities or when scheduled on the corporate calendar. This contributed to the growth of local presence on social media platforms and additional thematic handles that were sometimes only triggered by ad-hoc needs.

54. **Production and sharing of communication assets**: No adequate mechanism was in place to ensure that content (especially picture and video) for all channels was consistently and properly vetted before disclosure. Of a sample of 15 photographs, selected from 15 WFP social media accounts, only three were available in the official WFP Photo Bank. In three of the 15 cases, the content was shared multiple times on different channels. The audit noted that the use of the central WFP Photo Bank was impeded by cumbersome processes, both for contributions and use of its images, when compared to the freedom to operate with local databases and other faster

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[13] This was undertaken differentiating the four corporate handles from decentralized accounts and other use cases not (or to more limited extent) under the purview of CAM quality assurance.
[14] The project aims to improve WFP's visibility, including in fundraising markets targeted by WFP's recent individual giving activities and also in markets where WFP is shifting from traditional to host government financing.

mechanisms to share and adapt images to social media needs. The absence of an effective image database capturing meta-information (such as the context or the type of consent collected), and weaknesses in content collection and production processes resulted in a loss of efficiency and effectiveness and hindered the amplification of messages. More importantly, in a situation where WFP's audiences may see various WFP campaigns, including from actors with different objectives (for example storytelling versus fundraising), inadequate controls over content production and curation create a risk that narratives and images do not support a coherent brand image or negatively affect trust-building objectives. The audit noted that social media accounts not managed centrally did not always have advance notification to adapt and align available content to local audiences, contexts and languages. Amplification was not consistently facilitated with available IT technologies; and quality assurance mechanisms were not fully adapted to a decentralized set-up.

55. **Moderation** and the right to delete, exercised in some incident response cases, was not announced in disclaimers or in 'about'/'bio' pages outside of the global handles and those sitting under the Facebook Global Page structure. While some use cases had very specific community engagement strategies, in the majority of pages reviewed, the empowering element of social media and the level of engagement with communities remained at the discretion of each social media account manager. There was no generally agreed position on what constituted inappropriate comments or postings that WFP would need to moderate.

Underlying cause(s): Headquarters focus on the four global channels and corporate narratives with a set-up geared towards central accounts to maximize growth (followers, engagement); despite the shift of CAM's role to solution partner and business enabler, decentralized content creation realities were not considered in quality assurance and content management controls, thus did not obtain adequate technological support; excessive reliance on expertise of social media account managers to apply professional judgment.

Agreed Actions [Medium priority]

CAM will:

(i) Finalize ongoing work on the image framework with PPF.

(ii) Further reinforce adherence to the standards for digital assets and content creation, including responsible use of data and images through databases and sharing arrangements, and advance notifications/calendars/planning cycles supported by quality assessments and oversight.

(iii) Publish disclaimers (or links to disclaimers and privacy notices) on all institutional channels.

Timeline for implementation

31 December 2020

Observation 5: *Listening, monitoring and measuring*

56. The Digital Unit monitors social media activities on the @WFP handles through different tools and recommends that decentralized account holders follow similar practices. However, minimum standards or defined metrics to ensure consistency and effectiveness when measuring social media activity across accounts and channels were not yet present. Without consistent and coherent listening, monitoring and measuring, WFP may not be able to detect risk, nor assess the results of its investments across social media use cases and channels.

57. **Measuring performance and identifying risks and needs**: Tools available for headquarters and partially available to some RBx, ranged from in-house analytics reports to market-leader listening software and services. These tools and services were either not always available to, or used by, other account managers. In addition, no active reporting was required on the results of risk and performance monitoring as described below for accounts other than the global channels run by CAM at headquarters:

• *Key Performance Indicators* (KPIs) were not fully tracked, consistently analysed and used. For the three types of KPIs set by CAM (brand awareness, share of voice, engagement), social media was a key information

source for engagement scores. While for the global @WFP handles a comprehensive listening, monitoring and measuring framework had been developed with some investment in related IT support, decentralized accounts were encouraged to use the analytics available within different platforms. However, at the decentralized level, social media monitoring was considered an add-on, not supported by standard APP monitoring processes and not enabled by the technology available at headquarters.

- *Key Result Indicators* (KRIs) were not properly defined and tracked; there were no triggers for the escalation of concerns (instead reliance was placed on professional judgment) or consistent oversight of local listening activities and market/audience/risk/other assessments.

58.   Coordination between CAM and the units using social media platforms including recruiters (LinkedIn for posting job vacancies) or fundraisers (fundraising through "Facebook ad manager"), did not result in alignment of KPIs/KRIs. This alignment was needed to measure earned and owned content, and to conduct a comparative analysis and coordinate organic and paid growth. There was recognition that investment is needed to manage the reputational risk associated with WFP's growing presence and activities on social media, also considering the scale-up of PPF fundraising campaigns.

59.   **Community management for feedback and incident response:** The audit noted:

- *Over reliance on experienced social media account managers to escalate and deal with issues as per practiced protocols and reporting lines*: These may not always be adequate for social media as the timely establishment of facts and clearance of holding lines and standard responses are even more critical for this type of media. Furthermore, risks can also emerge outside of the institutional accounts overseen by professionals (on personal and/or non-WFP-related accounts). While there was some support and guidance to perform Boolean searches, listening capabilities varied across the organization.

- *Limited documentation and feedback from community engagement*: The survey conducted during the audit indicated that respondents applied professional judgment in community engagement, but most did not maintain a log of feedback received or track the status of issue resolution. Threat events and risk scenarios were not visible due to the lack of documented records of these occurrences. Similarly, there was no feedback of preferences or information needs for audiences in specific markets.

- *Weaknesses in getting to know new audiences*: The lack of market-intelligence gathering by decentralized channels regarding the audiences WFP engages with, and limited assessments performed for decentralized accounts, increases the risk that WFP may not be able to identify and reach out to new audiences.

60.   With the current set-up, WFP may not learn from social media incidents and may lose know-how following staff turnover. This could lead to reactive rather than proactive responses, but more importantly a lack of coherence in incident response and community engagement.

Underlying cause(s): APP structure not reflective of CAM corporate KPIs, only voluntarily included in CO communication officers' work plans/PACE objectives; holistic measuring and monitoring framework to comprehensively cover the decentralized landscape not incentivized; grassroots nature and different audiences reached not sufficiently factored into WFP's approach to reputational risk management on social media; limited local listening/assessments not feeding into overarching community engagement strategies.

Agreed Actions [Medium priority]

CAM will:

(i)   In coordination with PPF and other corporate actors active on social media, coordinate the development of a concept note and investment case to establish a holistic monitoring and performance framework for social media.

(ii) Upscale conversation monitoring tool(s) and coordination efforts to increase proactiveness and documentation for learning with respect to community engagement (including incident management), ensuring, where possible, alignment with other community feedback mechanisms.[15]

Timeline for implementation

31 March 2021

D: Technology and security management

61.   The audit performed tests and reviews of the use of software associated with the management of social media, specifically on user access, licence management and reviewing third-party contracts, where applicable.

62.   Recent audits carried out by OIGA on Third Party Access to WFP data and systems (AR/20/02), and Cybersecurity and IT vulnerability assessments (AR/19/07) have outstanding recommendations which could also impact IT security, access and content management for social media platforms if not fully implemented in a timely manner. These include addressing vulnerability identifications; establishing an identity and access management framework; and implementing third-party security controls and assurance mechanisms.

63.   At the time of the audit fieldwork, the Technology Division (TEC) and CAM were piloting a password management software to help improve security and access controls over social media accounts, which address a pending action.

Observation 6: *Supporting information technology and security measures*

64.   While TEC had developed guidelines and tools for the management of web-based broadcast technologies, the audit found that controls over the use of social media were not adequate and effective to mitigate access, security and other IT control risks.

65.   No adequate and effective controls were in place, specifically for decentralized accounts, to properly secure and protect social media accounts from security threats and cyberattacks, e.g. appropriately securing credentials; eliminating shared credentials; and automating and enforcing password changes. Instead, reliance was placed on platform-specific features, where available.

66.   Platform-specific user and account management risks were not mitigated through add-on WFP-internal account management tools, as social media platforms were not identified as strategic IT assets or as a source of IT security risks. The repository used to share campaign information, including with the UN at large, included sensitive information despite being open to the general public and appearing on simple internet searches.

67.   Processes were inconsistently applied when assessing IT security risks and threats for decentralized accounts. The procuring of software and related contract activities to enhance WFP's presence on social media required better coordination. The audit noted:

- *Inconsistency in software usage across WFP:* Although CAM and TEC recommended various tools/software for social media activities, there were few corporate LTAs or centrally acquired licences for decentralized account managers. Various tools were found to be in use, without central coordination or an adequate licence-tracking process in place.

- *Need to improve coordination and oversight for contract and third-party service providers:* The use of micro-purchases and piggy-backing solutions from other agencies further reduced oversight (including from LEG) and may impede WFP from making holistic and informed choices for equipping the social media landscape

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[15] In the process of standardizing complaints and feedback mechanisms across WFP's operations and rolling out the new Protection Policy, hotlines, service desks and other forms of interaction with affected populations are increasingly labelled 'community feedback mechanisms' and can be considered analogue mechanisms to the engagement WFP is seeking on social media.

with adequate software support. For example, as outlined in observation 4, requirements for an organization-wide image database or authorization controls (four-eyes principle) may not have been sufficiently considered for social media. In a decentralized set-up, the use of service providers to perform social media activities in lieu of WFP employees may go unnoticed (and is not adequately governed in policies and contracts).

Underlying cause(s): Roles and responsibilities for decision making regarding supporting technology and security measures not effective to mitigate risks in a decentralized landscape; lack of adequate tools and processes to enforce WFP security standards over social media user authentication.

Agreed Actions [Medium priority]

CAM will:

(i) Ensure that the quarterly IT specific social media needs and risk assessments incorporate feedback from decentralized account holders to identify gaps and opportunities to improve the system's roles, responsibilities and processes.

(ii) With the support of TEC, roll out the IT tool to enforce WFP security standards over social media user authentication and passwords; and ensure social media account managers and local IT employees receive training.

(iii) Enhance monitoring over access controls, including password changes, considering alerts for potential non-authorized access and screening for WFP-related handles.

Timeline for implementation

31 August 2021

Annex A – Summary of observations

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

| High priority observations | Categories for aggregation and analysis: | | | Implementation lead | Due date(s) |
| | WFP's Internal Audit Universe | WFP's Governance, Risk & Control logic: | | | |
		Risks (ERM) (GRC)	Processes		
1 Social Media Governance: Strategy coordination, resourcing and accountabilities	GovernanceGovernance	Business model risksBusiness model risks	Resource mobilization and PartnershipsResource mobilization and Partnerships	CAM	31 March 2021

| Medium priority observations | Categories for aggregation and analysis: | | | Implementation lead | Due date(s) |
| | WFP's Internal Audit Universe | WFP's Governance, Risk & Control logic: | | | |
		Risks (ER	Processes (GRC)		
2 Guidance governing the personal and institutional use of social media	Integrity & ethicsIntegrity & ethics	External relationship risksExternal relationship risks	Resource mobilization and PartnershipsResource mobilization and Partnerships	CAM	30 June 2021
3 Account opening, handover and closure processes	CybersecurityCybersecurity	IT & Communications risksIT & Communications risks	Human resources Human resources	CAM	30 June 2021
4 Content curation and moderation	Communication & advocacyCommunication & advocacy	External relationship risksExternal relationship risks	Resource mobilization and PartnershipsResource mobilization and Partnerships	CAM	31 December 2020
5 Listening, monitoring and measuring	Risk managementRisk management Performance managementPerformance management	Governance & oversight risksGovernance & oversight risks	Risk management Risk management Performance management Performance management	CAM	31 March 2021

Medium priority observations	WFP's Internal Audit Universe	WFP's Governance, Risk & Control logic:		Implementation lead	Due date(s)
		Risks (ER	**Processes (GRC)**		
6 Supporting information technology and security measures	ICT governance and strategic planningICT governance and strategic planning	IT & Communications risksIT & Communications risks	Technology Technology	CAM	31 August 2021

Categories for aggregation and analysis:

Annex B – Definitions of audit terms: ratings and priority

1   Rating system

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

Table B.1: Rating system

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

2   Priority of agreed actions

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

Table B.2: Priority of agreed actions

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

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

Typically audit observations can be viewed on two levels: (1) observations that are specific to an office, unit or division; and (2) observations that may relate to a broader policy, process or corporate decision and may have broad impact.[16]

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

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

3   Categorization by WFP's audit universe

WFP's audit universe[17] covers organizational entities and processes. Mapping audit observations to themes and process areas of WFP's audit universe helps prioritize thematic audits.

Table B.3: WFP's 2019 audit universe (themes and process areas)

A	Governance	Change, reform and innovation; Governance; Integrity and ethics; Legal support and advice; Management oversight; Performance management; Risk management; Strategic management and objective setting.
B	Delivery	(Agricultural) Market support; Analysis, assessment and monitoring activities; Asset creation and livelihood support; Climate and disaster risk reduction; Emergencies and transitions; Emergency preparedness and support response; Malnutrition prevention; Nutrition treatment; School meals; Service provision and platform activities; Social protection and safety nets; South-south and triangular cooperation; Technical assistance and country capacity strengthening services.
C	Resource Management	Asset management; Budget management; Contributions and donor funding management; Facilities management and services; Financial management; Fundraising strategy; Human resources management; Payroll management; Protocol management; Resources allocation and financing; Staff wellness; Travel management; Treasury management.
D	Support Functions	Beneficiary management; CBT; Commodity management; Common services; Constructions; Food quality and standards management; Insurance; Operational risk; Overseas and landside transport; Procurement – Food; Procurement - Goods and services; Security and continuation of operations; Shipping - sea transport; Warehouse management.
E	External Relations, Partnerships and Advocacy	Board and external relations management; Cluster management; Communications and advocacy; Host government relations; Inter-agency coordination; NGO partnerships; Private sector (donor) relations; Public sector (donor) relations.
F	ICT	Information technology governance and strategic planning; IT Enterprise Architecture; Selection/development and implementation of IT projects; Cybersecurity; Security administration/controls over core application systems; Network and communication infrastructures; Non-expendable ICT assets; IT support services; IT disaster recovery; Support for Business Continuity Management.
G	Cross-cutting	Activity/project management; Knowledge and information management; M&E framework; Gender, Protection, Environmental management.

4   Categorization by WFP's governance, risk & compliance (GRC) logic

As part of WFP's efforts to strengthen risk management and internal control, several corporate initiatives and investments are underway. In 2018, WFP updated its Enterprise Risk Management Policy,[18] and began preparations for the launch of a risk management system (Governance, Risk & Compliance – GRC – system solution).

As a means to facilitate the testing and roll-out of the GRC system, audit observations are mapped to the new risk and process categorizations as introduced[19] by the Chief Risk Officer to define and launch risk matrices, identify thresholds and parameters, and establish escalation/de-escalation protocols across business processes.

Table B.4: WFP's new ERM Policy recognizes 4 risk categories and 15 risk types

1	Strategic	1.1 Programme risks, 1.2 External Relationship risks, 1.3 Contextual risks, 1.4 Business model risks

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[17] A separately existing universe for information technology with 60 entities, processes and applications is currently under review, its content is summarized for categorization purposes in section F of table B.3.
[18] WFP/EB.2/2018/5-C
[19] As per 1 January 2019, subsequent changes may not be reflected in 2019 audit reports.

2	Operational	2.1 Beneficiary health, safety & security risks, 2.3 Partner & vendor risks, 2.3 Asset risks, 2.4 ICT failure/disruption/attack, 2.5 Business process risks, 2.6 Governance & oversight breakdown
3	Fiduciary	3.1 Employee health, safety & security risks, 3.2 Breach of obligations, 3.3 Fraud & corruption
4	Financial	4.1 Price volatility, 4.2 Adverse asset or investment outcomes

Table B.5: The GRC roll-out uses the following process categories to map risk and controls

1	Planning	Preparedness, Assessments, Interventions planning, Resource mobilization and partnerships
2	Sourcing	Food, Non-food, Services
3	Logistics	Transportation, Warehousing
4	Delivery	Beneficiaries management, Partner management, Service provider management, Capacity strengthening, Service delivery, Engineering
5	Support	Finance, Technology, Administration, Human resources
6	Oversight	Risk management, Performance management, Evaluation, Audit and investigations

5 Monitoring the implementation of agreed actions

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

OIGA monitors agreed actions from the date of the issuance of the report with regular reporting to senior management, the Audit Committee and the Executive Board. Should action not be initiated within a reasonable timeframe, and in line with the due date as indicated by Management, OIGA will issue a memorandum to Management informing them of the unmitigated risk due to the absence of management action after review. The overdue management action will then be closed in the audit database and such closure confirmed to the entity in charge of the oversight.

When using this option, OIGA continues to ensure that the office in charge of the supervision of the Unit who owns the actions is informed. Transparency on accepting the risk is essential and the Risk Management Division is copied on such communication, with the right to comment and escalate should they consider the risk accepted is outside acceptable corporate levels. OIGA informs senior management, the Audit Committee and the Executive Board of actions closed without mitigating the risk on a regular basis.

Annex C – Acronyms

APP	Annual Performance Plan
CAM	Communications, Advocacy and Marketing Division
CO	Country Office
ERM	Enterprise Risk Management
GRC	Governance, Risk and Control
KPI	Key Performance Indicator
KRI	Key Result Indicator
LEG	Legal Office
M&E	Monitoring and Evaluation
OIGA	Office of the Inspector General Internal Audit
PACE	Performance and Capability Enhancement (employees appraisal tool)
PPF	Private Sector Fundraising Division
RB/x	Regional Bureau/x
TEC	Technology Division
UN	United Nations
WFP	World Food Programme