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Consolidated Report of Findings from COVID-19 Real-Time Assurance Reviews

Office of the Inspector General

Report AR-21-01

WFP

World Food Programme

Contents

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I. Executive Summary

Introduction

1.   In response to the COVID-19 global pandemic, and the declaration by WFP on 27 March 2020 of a Level 3 Emergency Response, the Office of Internal Audit conducted a series of "real-time assurance" reviews during the period from May to November 2020. These reviews were designed and implemented to provide live assurance in a nimble and agile way in support of the organization as it responded to the emergency situation.

2.   Ten reviews were conducted, each of which resulted in a management information note containing, where relevant, suggestions for management consideration and action. At the outset it was decided that when all reviews were completed a consolidated "capping report" would be prepared in order to provide full visibility on the reviews undertaken and on the details and status of related actions; this consolidated report fulfils that function and will be publicly disclosed under the provision of the Executive Board Policy for Disclosure of Oversight Reports.[1]

3.   The real-time assurance reviews involved desk reviews of supporting documentary evidence and interviews with relevant management and staff in WFP Headquarters and selected country offices and regional bureaux. In-light of the COVID-19 provisions and working arrangements at WFP Headquarters, all work was performed remotely. All real-time assurance reviews, and the compilation of this report, were carried out in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Risk identification and coverage

4.   Topics and areas for review were identified on the basis of both consultations with WFP management, including the set-up of the COVID-19 Trust Fund, budget revision processes, the early release of commodities, and aspects of WFP's common service provision, further supported by a risk assessment carried out by the Office of Internal Audit. The risk assessment itself resulted in a management information note, and proposed further topics for review including emergency asset management processes, remote programme monitoring, aviation, and an examination of trust fund expenditure. A graphical representation of risk areas and the Office of Internal Audit's coverage of these is provided in Annex A.

5.   All topics or areas proposed by both management and the Office of Internal Audit were covered by real-time assurance reviews, with the exception of an examination of second-line and other organisational mechanisms to confirm effective implementation of controls and alignment with risk appetite.

6.   The management information note on the Initial Audit Risk Assessment of WFP's COVID-19 Response issued in July 2020 drew management's attention "to an absence of organisational mechanisms to consolidate and review material control waivers and amendments to minimum control standards in practice, including those for managing third party risks" and suggested a review of "risk appetite, risk-informed decision-making, and oversight" to examine these issues, including the roles of headquarter units and regional bureaux, and also of the Enterprise Risk Management Division. Following discussion in the Audit Committee in September 2020, this topic subsequently became the subject of an organization-wide review conducted by management, examining assurance on the existence and operation of minimum controls, and was ongoing at the time of this report. The Office of Internal Audit, therefore, did not pursue this topic as part of its COVID real-time assurance reviews.

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[1] WFP/EB.A/2017/6-B/1

Key findings and actions for management consideration

7.   The reviews highlighted quick and timely responses in a number of areas, such as the creation and deployment of the Emergency Service Marketplace; efforts to procure medical equipment, an area in which WFP had previously not operated; the rapid production and dissemination of COVID-specific guidance in a variety of fields including emergency asset management, food safety and quality, budget revision processes, and remote monitoring; and provision of support to regional bureaux and country offices. Instances were also noted where lessons learned from previous emergency responses were applied effectively to improve COVID emergency operations.

8.   Findings and proposed actions from each review were divided into immediate and short-term issues, which in general focused on specific operational matters, and medium to long-term issues, which addressed more strategic issues and/or those requiring organisational change. In the latter category several issues were highlighted which pre-dated the COVID crisis, but whose importance was re-emphasised by the emergency response.

9.   A detailed summary of findings from each real-time assurance review is provided in section III of this report. These included:

- The lack of a suitable corporate vehicle to manage a corporate global emergency response, and the consequent need for the COVID emergency to use a trust fund mechanism which had several shortcomings and disadvantages.

- A lack of clear line-of-sight for service provision activities, leading in some cases to these not being captured in country offices' results frameworks, thereby impacting their visibility and monitoring.

- A number of areas where weaknesses in WFP's processes and systems meant that they were not fully fit for purpose for a global emergency response, and where time-consuming work arounds were required, especially for budgeting, asset planning and acquisitions, cost accounting and financial reporting.

- The need to organizationally embed risk consideration and escalation mechanisms, including for food safety and quality; and to fast track the establishment of a cross-functional food safety and quality committee to provide visibility and to manage risks and challenges amplified by the COVID-19 situation. (The establishment of such a committee was implemented in late-October 2020).

- The need for revised guidance on minimum standards and expected controls in an emergency setting, with consideration of risk appetite or confidence levels; as well as ensuring sustainability of the activities and services established when relevant.

10.   The ten management information notes issued contained a total of 60 actions for management consideration, of which 36 were considered relevant in the immediate to short-term, and the remaining 24 in the medium to long-term. Management agreed with 56 of these actions, comprising 35 in the immediate to short-term and 21 in the medium to long-term categories. The four actions where no agreement was reached are: financial reporting of the COVID-19 Trust Fund (see action 'c' page 13); guidance on corporate Trust Fund (see action 'f' page 13, and 'c' page 24); donation of equipment (see action 'h' page 18).

11.   Six actions relating to the COVID Trust Fund were immediately adopted by management in parallel with the completion of the review, and were reported as implemented when the relevant information note was issued. In other cases implementation of actions commenced following issuance of the information notes; at the time of this report 25 actions were reported as implemented, 11 as in progress, with the remaining 24 reported as scheduled for review and action during the remainder of 2021. Details of actions for consideration, management responses and the current status of implementation are provided in section IV.

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

Kiko Harvey
Inspector General

II. Context and Scope

COVID-19 emergency and WFP's response

13.   On 11 March 2020 the World Health Organization (WHO) declared the COVID-19 outbreak as a pandemic. As the effects of the pandemic manifested in a myriad of ways in WFP's countries of operation, including through requests from host governments for new or amended activities, WFP declared a global Level-3 corporate emergency on 27 March 2020.

14.   The COVID-19 pandemic acted as a multiplier of vulnerabilities, compounding threats to food insecurity, while exposing weaknesses in food and health systems and severely undermining the capacity of communities to cope in times of crisis. Restrictions on travel and movement of goods, quarantine measures and the economic fallout as a result of the pandemic deepened the impact. In April 2020 WFP estimated that 270 million people would become acutely food insecure in the countries in which operations were present by the end of the year if no action was taken; an 82 percent increase compared to the number of acutely food people insecure pre-COVID.

15.   The pandemic required WFP Country Offices (COs) and Regional Bureaux (RBs) to re-examine modalities to reach beneficiaries and to adapt to new circumstances. Cash-based transfers were scaled-up to mitigate the socio-economic impacts of COVID-19, transferring USD 1.15 billion to vulnerable people and communities across 64 WFP COs in the period January-August 2020. School meal programmes were adapted, including the use of take-home rations (THR) for seven million schoolchildren. Other measures included increasing local purchases, with 553,000 metric tons of food sourced in countries of operation during the first half of 2020 (17 percent more than in 2019), while prepositioning food stocks and deploying staff to fill critical gaps and relieve field colleagues.

16.   Through the delivery of Common Services to the wider humanitarian and health response community as part of the Global Humanitarian Response Plan (GHRP), WFP served as the logistics backbone of the global response to COVID-19, facilitating organizations to stay and deliver. Up until September 2020, over 23,500 passengers had been transported from 367 organizations to 67 destinations, and over 56,000 cubic metres of critical cargo had been moved to 157 countries around the globe.

17.   WFP's Level-3 emergency response for the COVID-19 pandemic was deactivated on 31 October 2020. However, processes and systems that had been set-up during the L3 emergency have remained largely in place, whilst a holistic review of the established measures is undertaken to simplify workstreams across the organization. Although the pandemic is no longer classified as a corporate emergency, the need to be responsive to expanded needs and to ensure staff health and safety continues to be a priority concern - in particular as a resurgence of the pandemic is seen in various regions.

Objective and scope of real-time assurance reviews

18.   The objective of the real-time reviews carried out was to provide live assurance in a nimble and agile way in support of the organization as it responded to the COVID-19 emergency situation. Given that the management information notes (MINs) resulting from the real-time assurance reviews were internal documents and not publicly disclosed, the objective of this consolidated capping report is to provide full visibility on key findings, themes and actions raised for management consideration.

19.   The reviews were carried out from May to November 2020 and entailed desk reviews of supporting documentary evidence and interviews with relevant management and staff in WFP Headquarters (HQ) and selected COs and RBs.

20.   In light of the COVID-19 provisions and working arrangements at HQ, all work was performed remotely and through conference calls. All reviews were carried out in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

III. Summary of key findings from real-time assurance reviews

21.   Ten real-time assurance reviews were carried out, covering topics selected on the basis of both consultations with WFP management and a risk assessment carried out by the Office of Internal Audit (OIGA). Table 1 below summaries the reviews completed and the MINs issued.

Table 1: Summary of real-time assurance reviews and management information notes

No.	Title	MIN reference	Date of issuance
1	Review of the Early Release guidance and its application in COVID-19 *(Related to food safety and quality)*	MIN-20-03	24 June 2020
2	Review of the COVID-19 Trust Fund	MIN-20-05	22 July 2020
3	Review of Budget Revision Processes during the COVID-19 Response	MIN-20-06	22 July 2020
4	Initial Audit Risk Assessment of WFP's COVID-19 Response	MIN-20-08	31 July 2020
5	Review of Asset Management during the COVID-19 Emergency	MIN-20-09	15 September 2020
6	Review of the Deployment of the Emergency Service Marketplace	MIN-20-10	23 September 2020
7	Limited Review of Medical Procurement	MIN-20-11	23 September 2020
8	Review of Programme Monitoring during the COVID-19 Emergency	MIN-20-12	28 September 2020
9	Review of COVID-19 Trust Fund Expenditure	MIN-20-13	29 September 2020
10	Review of Aviation Procurement and Staffing in the COVID-19 Emergency	MIN-20-14	9 November 2020

22.   The remainder of this section of the report provides a summary of the key findings, issues and themes arising from each of the reviews conducted. Details of actions for management consideration, and the status of their implementation, are provided in section IV.

23.   ***Review of the Early Release guidance and its application in COVID-19***: The term "early release" refers to the release of cargo (food) for transportation, storage, distribution and consumption without complying, either partially or in full, with inspection protocols and laboratory analyses to confirm adherence with contractual specifications. The review highlighted that although **intended as an exceptional risk deviation and escalation mechanism**, the guidance (issued at the same time as several other COVID-19 guidance notes covering various topics) had been incorrectly perceived and/or **used to request fast tracking of procurement**; as such, recommendations were raised to clarify the triggering and use of the guidance, the authorities required to approve its use, and related accountabilities.

24. The need to embed early release as a risk escalation mechanism was raised, and a recommendation was issued to **fast track the establishment of a cross-functional food safety and quality committee** to provide visibility and to manage risks and challenges amplified by the COVID-19 situation. (The establishment of such a committee had been recommended in a 2019 audit report[2], and was implemented in late-October 2020).

25. _**Review of the COVID-19 Trust Fund**_: This review examined the "Corporate Trust Fund for WFP-RB/HQ Divisions in response to the COVID-19 Global Pandemic" (referred to hereinafter as the TF), set up to manage funds received and expended by WFP in relation to the COVID-19 emergency. The review focused on the set-up and structure of the TF, and on assessment of the governance mechanisms, controls and processes designed and implemented to manage it; it did not extend to testing of specific transactions, which was the subject of another review (see below).

26. A key observation was that, in order to avail resources to respond to the COVID-19 emergency response (as a budget line), and in view of the limitations and constraints of WFP's corporate financial framework, a corporate TF had been used in the **absence of other suitable frameworks or mechanisms**. As already reported by OIGA in 2015, insufficient guidance on TF management structures at the corporate level led to **unclear and ad hoc governance and management arrangements**. Starting in 2017, the Integrated Road Map (IRM) updated the financial framework for country operations. An update of the ED Circular on the approval and management of trust funds was planned for the first quarter of 2019 to cover corporate trust funds. It was not yet finalized when the TF was established.

27. The same audit, on the IRM, recommended "a corporate approach with the relevant divisions to operationalize the decision to **manage common and on-demand services** within the country strategic plan (CSP) framework"; this had been addressed also at the field level only.

28. It was therefore recommended that WFP should develop adequate vehicles to manage and implement operations at a global scale. In the absence of such alternative vehicles, there was a need to update existing guidance related to corporate trust funds.

29. The review also raised five short-term observations and actions related to roles and responsibilities, standard operating procedures and other operational issues; with one exception all of these short-term actions were addressed immediately, before the management information note was issued (refer to Section IV on page 14).

30. _**Review of budget revision processes during the COVID-19 response**_: The impact of COVID-19 on WFP operations gave rise to the necessity, in some cases, to review country portfolio budgets; in response this review examined the effectiveness of guidance, tools, and coordination mechanisms related to budget revisions.

31. It was noted that the organization had **proactively engaged in a consultative process** from May 2020 with RBs which had **identified opportunities and barriers to the scaling-up of operations** to respond to the COVID-19 emergency, including issues related to budget revision processes. As part of this exercise, actions related to budget revision processes arising from a cross-divisional working group had almost all been implemented, or were under implementation, at the time of the review.

32. Service provision to host governments and humanitarian partners was, in some cases, a significant component of COs' emergency responses; however, relevant guidance (the Integrated Road Map Manual) lacked clarity regarding the line-of-sight for service provision[3]. This led, in some cases, to **service provision activities not being captured in COs' results frameworks**, thereby impacting visibility of these activities and the opportunity to capture

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[2] Internal Audit of Food Safety and Quality as a Corporate Risk – report reference AR-19-20.

[3] Internal Audit on the Integrated Road Map Pilot Phase AR/18/05 of April 2018: "a corporate approach with the relevant divisions to operationalize the decision to manage common and on-demand services within the CSP framework"; this has been addressed also at the field level only.

and report on COs' contributions to Sustainable Development Goal (SDG) 17. A review carried out by OIGA of all CSP structures showed that 52 out of 83 COs (including several large operations) did not have a stand-alone service provision activity in their CSPs.

33. ***Initial Audit Risk Assessment of WFP's COVID-19 Response:*** The purpose of the information note resulting from this review was to present the findings resulting from an audit risk assessment exercise OIGA undertook following notification of COVID-19 real-time assurance work. The purpose of this exercise was to gain an understanding of the COVID-19 emergency and WFP's response, and to identify, and where possible to prioritise, critical areas for management action and/or further review by OIGA.

34. As such the note did not contain formal actions for management consideration; however, attention was drawn to an absence of organisational mechanisms to consolidate and review material control waivers and amendments to minimum control standards in practice, including those for managing third party risks.

35. ***Review of Asset Management during the COVID-19 Emergency***: The deployment and effective use of assets were important elements in achieving the objectives of WFP's global COVID-19 response, and from March to July 2020 the organization procured a total of approximately USD 14 million of assets directly related to the emergency situation. An internal audit report[4] in 2018 had raised concerns regarding asset management practices in emergencies, and a number of actions had been taken prior to the COVID-19 emergency to improve controls and processes. This review examined the operation and effectiveness of these revised procedures, both as part of the global emergency response and also within individual COs.

36. It was observed that the Asset Management Unit (AMU) had implemented **effective initiatives to strengthen internal controls over asset management** during the emergency response, including issuance of brief, focused guidance notes to augment revised manuals, and reviews of asset purchases to ensure proper asset registration in corporate systems after receipt. An AMU staff member was deployed to support and oversee the **administration functions of two COs during the installation of two field hospitals** (in Accra and Addis Ababa), contributing to assets and equipment related to these hospitals being **properly accounted for and recorded**.

37. A key element of asset planning is awareness of available resources within WFP. WFP's asset register now provides the functionality to report asset information from all WFP functional locations, yet the review found **no evidence of a monitoring or reporting mechanism to ensure that unused and available assets were considered before additional assets were procured for the COVID-19 emergency response**. The Administration and Travel Branch (MSDA) estimated in 2017 that the total acquisition value of WFP's unused and obsolete items totalled around USD 220 million. In addition, existing procedures **do not allow complete recording and visibility of all donated assets** and impair systematic monitoring of handover documentation.

38. In several areas the review observed **limited awareness at CO level of asset management guidance and tools** (both those introduced in response to the 2018 internal audit report, and those specific to the COVID-19 response), and a lack of coordination between units within COs relating to asset management. In addition**, concern was raised regarding the operating effectiveness of controls designed to safeguard WFP office equipment** particularly in relation to remote working arrangements, and an action was raised to reassess risks associated with off-premises office equipment and mitigating controls.

39. ***Review of the Deployment of the Emergency Service Marketplace***: At the onset of the COVID-19 emergency, the Emergency Service Marketplace (ESM) was established for cargo consolidation and transport services provided by WFP. Through this digital platform, all humanitarian actors had **access to the range of services provided by WFP** (air, land and ocean transport) on a free-to-user basis within the framework of the GHRP. OIGA's review

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[4] Internal Audit of Asset Management in WFP AR-18-12.

focused on the deployment of the ESM for the global emergency, and a review of the process to log, validate and process partners' requests therein.

40.   The review observed that the set-up of the ESM was **achieved quickly**, and that initial challenges experienced at the onset of the emergency were promptly addressed. These included multiple data flows, users working on several complex spreadsheets, and technical difficulties in linking ESM with other applications. OIGA's limited testing did not highlight major concerns related to the ESM; and it was noted that the humanitarian community recognised that **the system was serving its purpose and providing a significant positive impact**.

41.   The review, however, noted areas for improvement related to several aspects of ESM operations, including the need to: **strengthen inter-agency due diligence checks** on less known organizations; embed preventive controls and enable oversight through user access review; **develop additional guidance on minimum standards, criteria and supporting documentation for key decisions in workflows**; reassess risk exposure and appropriate mitigations when transporting temperature-controlled items; and formalize acceptance of terms and conditions in the use of ESM by partner organizations.

42.   Looking to the longer term, following the rapid set-up of the ESM the review noted a need to revisit roles and responsibilities among interagency partners as the service continued, and to reconsider arrangements, explore alternative options and even possible handover to both WHO and the United Nations Children's Fund (UNICEF) for the pre-validation of requests.

43.   ***Limited Review of Medical Procurement:*** This review focused on the procurement of personal protective equipment for WFP employees and dependents, and of medical goods purchased through the HQ Goods and Services (G&S) Procurement Unit and the United Nations Humanitarian Response Depots (UNHRD) for WFP offices and external parties respectively. WFP does not generally engage in the procurement of medical items, which is largely covered by partner UN agencies and is an area in which WFP does not generally have the required supply chain expertise. However, with the onset of the COVID-19 emergency, the organization (via UNHRD) on an exceptional basis purchased small amounts of medical items on behalf of partner organizations with the support of the Wellness Division and regional medical offices.

44.   Overall, the review found that the G&S and UNHRD teams **responded to emerging medical procurement needs effectively and in a timely manner**, demonstrating readiness to enter a new market that WFP does not traditionally purchase from, and to deal with some challenges early in the response.

45.   Areas requiring strengthening relating to specific process areas were identified including the **need to improve solicitation processes, in particular for off-system tendering, by improving audit trails, developing supplier rosters, and standardising communication methods**.

46.   The review also highlighted issues for consideration in the longer term, including assessment of G&S staffing levels to ensure they are commensurate with workloads levels and allow required segregations of duties, and the need to improve communication with WHO on medical procurement for third parties in order to streamline possible future emergency procurement of such items.

47.   ***Review of Programme Monitoring during COVID-19 Emergency***: In response to access challenges presented by the COVID-19 situation which in many cases restricted traditional ways to monitor programme implementation and outcomes, **most COs set-up and/or scaled-up remote monitoring mechanisms** for continued collection of outcome, output and process monitoring data. This review focused on the guidance, tools, processes, and structures implemented for remote programme monitoring across different country contexts and at various stages of the emergency response.

48.   The review observed that the Research, Assessment and Monitoring Division (RAM), through its field monitoring team, took **extensive and timely actions** as the COVID-19 crisis evolved. Specific guidelines and recommendations were issued to COs and the monitoring risk landscape across different country context was mapped through a survey. The collaboration and support from RAM were highlighted as useful by RBs and COs

interviewed during the review, as they enabled decision-making on changes and approaches to programme monitoring in the COVID-19 context.

49. In addition, an existing **global long-term agreement with a data collection and call center service provider** facilitated timely contracting by some RBs and COs implementing the remote programme monitoring outsourced model. The review noted that adoption of remote approaches to monitoring resulted in cost-savings compared to pre-COVID monitoring budgets, highlighting opportunities to retain and mainstream investments in remote monitoring tools, processes and capabilities in the long-term to complement face to face interviews.

50. In addition to the positive aspects and feedback noted above, the review highlighted a number of weaknesses and/or areas where processes required strengthening. These included a **lack of assessment and monitoring of call centres' data collection procedures**; **unavailability in some cases of the coverage achieved** by call centres (specifically those contracted locally by COs); a lack in some cases of the **representativity and confidence levels associated with data collected**; and limitations in cases where beneficiaries could not be contacted (particularly for school-based programmes which had transitioned to THR).

51. The review also examined the use of WFP's corporate automated data collection software tool "Mobile Operational Data Acquisition (MODA)". It was noted that some call centres had been provided access to MODA, but that **data security risks** and possible inadequacy of application controls had not been adequately considered.

52. ***Review of COVID-19 Trust Fund Expenditure:*** The overall set-up, structure and governance of the COVID-19 TF had been the subject of an earlier review (see paragraph 28); this second review focused instead on eligibility of expenditure allocated to the TF (including allocations of staff costs), and on compliance with required authorisations and other relevant processes, procedures and guidelines.

53. Based upon sample testing carried out (covering **57 percent of TF expenditure** up to 31 July 2020 – approximately USD 28 million), the review **confirmed eligibility of expenditure allocated to the TF**, and no significant concerns relating to existence and/or appropriateness of authorisations were identified. Some issues related to **improvement of documentation of approvals and authorisations** were however noted and reported.

54. It was observed that WFP does not have guidelines or principles to facilitate **allocation of staff costs** to activities, especially in cases when a staff member works partly on various activities or projects; this issue pre-dated the COVID-19 emergency, but was highlighted in this review by observation of the amount of staff costs allocated to the TF and the manual processing of transactions involved. This issue was also a symptom of the fact that a TF is unsuitable as a vehicle to manage a large-scale emergency (see paragraph 26 above).

55. It was also noted that in certain cases two types of **overhead recovery charges** were applied to transactions relating to provision of services to third parties (specifically to aviation services contracted through UNHRD). Management agreed with this observation and stated that any such transactions would be reviewed and corrected to apply only one overhead recovery charge.

56. ***Review of Aviation Procurement and Staffing in the COVID-19 Emergency:*** The COVID-19 pandemic resulted in unprecedented disruption to global supply chains and to the commercial airline market, severely limiting the movement of air cargo and passengers by commercial carriers. In response to this situation, WFP's common services response put in place alternative cargo and passenger arrangements through its aviation services. As of 30 September 2020, WFP had transported over 23,500 passengers from 367 organizations to 67 destinations, moved over 56,000 cubic metres of critical cargo to 157 countries on behalf of 42 organizations, and carried out 45 medical evacuations. Given the volume of activity and level of expenditure, aviation was identified as a subject for a real-time assurance review, and this assignment consisted of an examination of aviation activities, focusing on selected processes and controls relating to the procurement of cargo, medical evacuation (medevac) and passenger air charters; and also a review of staff capacity at the headquarters level.

57. The review observed that under the umbrella of the GHRP, **global common services were quickly put in place** through the deployment of cargo, passenger and medevac aviation services. For cargo WFP, to some extent, scaled-up existing activities, although the volume, scale and complexity of the response meant that levels of activity

were significantly greater than they were previously and were extended in several respects; whereas passenger transport and medevac were new activities requiring a new set of operators. OIGA tested a sample of contracts in all three areas for **a total value of USD 66 million, representing 34 percent of the total COVID trust fund expenditure**; there were **no significant reportable issues** identified.

58. From the onset of the emergency response the Aviation Service (SCOA) relied heavily on the experience, knowledge, dedication and capacity of its team; whilst the existence and utilisation of these factors were critical success factors in the delivery of the emergency pandemic response, this level of reliance also highlighted a **key people dependency risk**. The review noted that efforts should be made for critical knowledge to be better documented and readily available to build a sustainable function, able to replicate similar achievements with different and potentially less experienced teams, and/or weighing less on few key staff.

59. Otherwise the review highlighted areas in which **improvements to the documentation of procurement decisions were required**. In the longer-term, there was also a need to document a performance analysis of key service providers and to establish supplier rosters. Overall, it was recommended that SCOA perform a **lessons-learned exercise** on the COVID-19 aviation response to give visibility of what worked and also the improvement needs identified, to serve as a knowledge management and learning tool.

IV. Summary of actions for management consideration & status of implementation as of 1 December 2020

Real-time assurance review #1: Review of the Early Release guidance and its application in COVID-19 (MIN-20-03)		
Actions for management consideration	**Management comments at the time of the review, if any (√ indicates agreement)**	**Management update on implementation status at the date of this report**
Immediate to short-term		
a. WFP senior management should fast-track the establishment of a cross-functional Food Safety and Quality (FSQ) governance committee to provide visibility to and escalation of food safety and quality risks and challenges currently amplified by COVID-19.	√	Established in October 2020 (ED Circular 2020/020). First meeting held 15 December 2020.
b. WFP and the Supply Chain Operations Division (SCO) senior management should clarify the exceptional, life-saving and last resort option which triggers the use of Early Release to address misperceptions of a fast track procedure.	√	Clear guidance and criteria are being developed.
c. WFP and SCO senior management should reassess the appropriate level of authority for approval of Early Release requests.	√	Delegation of Authority for Early Release requests will be discussed at the first FSQ Committee meeting (see action a above).
d. Supply Chain units should enforce accountabilities at CO and RB levels prior to Early Release request submissions.	√	Clear guidance, including steps and responsibilities allocated to COs and RBx, are being developed.
Medium to long-term		
e. SCO should establish a directive to embed Early Release as a risk escalation mechanism with clear articulation of risks involved, roles and responsibilities, levels of authority, accountabilities and mandatory controls depending on the commodity risk ranking.	√	This will be a follow-up step to the delegations of authority discussion at the FSQ Committee.
f. The Emergency and Procurement Divisions together with Food Safety and Quality Assurance (SCOQ) should establish in consultation with the Emergencies and Procurement divisions CO guidance on contingency plans for inspection and laboratory services as part of their Emergency Preparedness and Response Plan.	√	This will partially be addressed by the forthcoming FSQ Manual, and a list of items related to FSQ are also being added to the minimum preparedness actions (MPAs).

Real-time assurance review #2: Review of the COVID-19 Trust Fund (MIN-20-05)

Actions for management consideration	Management comments at the time of the review, if any (✓ indicates agreement)	Management update on implementation status at the date of this report
Immediate to short-term (all actions directed to SCO and the Corporate Planning and Performance – Budget and Programming Division (CPP-RMB)		
a. Clarify the roles and responsibilities included in the "COVID-19 Corporate Trust Fund Responsible Parties" organizational chart, and how the terms of reference of the incumbent staff and the delegations of authority attached to their positions relate to their responsibilities under the TF.	✓ Actions being taken – these issues will be clarified through the update of the organisational chart and Terms of Reference (TOR) of the Resource Management Committee (RMC).	Completed.
b. Define the roles, responsibilities and scope of authority of the RMC, in particular the role of the committee as a mitigation against the potential conflicting role of the Corporate Response Director (CRD) as TF manager.	✓ Actions being taken – to be clarified through the TORs of the RMC.	Completed.
c. Consider developing and circulating consolidated operational and financial reports at the TF level. As an illustration of such reporting, management may refer to UNDP's multi-partner trust fund office at http://mptf.undp.org/factsheet/fund/HCF10.	Management indicated that existing reports for corporate trust funds will be prepared. However, no new reporting will be implemented.	Trust fund report currently being prepared.
d. Clarify the interrelations between the GHRP, the TF, and the WFP L3 emergency operation, in terms of the various funding sources available, the eligible expenditure, and the applicable delegations of authority.	✓ Actions being taken – to be clarified through updates to the Budget Revision (BR) decision memorandum.	Completed.
e. Finalize the revision and update of the Standard Operating Procedures (SOP) for COVID-19 funds management, including clarification of the expenses eligible for financing under the TF.	✓ Actions taken – management reported that the SOP has been updated including clarifications on eligible expenditures.	Completed.

Medium to long-term		
f. The Corporate Planning and Performance – Budget and Programming Division (CPP-RMB) should update the guidance in the IRM manual related to corporate TFs, including the establishment, management, operation, financial and other requirements, and clarifying the expectation regarding the independent nature of a trust fund manager. WFP should also develop adequate vehicles to manage and implement operations at a global scale such as the COVID-19 response.	*Management to provide response.*	Updated ED Circular on Approval and Management of Trust Funds issued 11 November 2020. A Review of L3 Emergency Responses was initiated on 26 October 20 and is examining, amongst other topics, the suitability of trust funds as vehicles for emergency responses, and the need for and possible format of alternative mechanisms. The review, which is sponsored/managed by the Senior Director Operations and the Emergency Operations Division, is expected to report draft conclusions by 1 February 2021 and to recommend decisions for adoption or further development by 19 February 2021.

Real-time assurance review #3: Review of budget revision processes during the COVID-19 response (MIN-20-06)		
Actions for management consideration	**Management comments at the time of the review, if any (✓ indicates agreement)**	**Management update on implementation status at the date of this report**
Immediate to short-term		
No actions to consider.	N/A	N/A
Medium to long-term		
a. CPP, in coordination with the Operations Management Support Unit (OMS), should ensure further integration between systems for budget revisions is implemented within timelines.	✓	Budget templates integrated with the Country Office Tool for Managing (programme operations) Effectively (COMET), Sales Force and WFP Information Network and Global System, WFP's ERP system (WINGS). Further integration between systems (COMET, DOTS, System for Project Approval (SPA) Plus) to be explored. Updated Early Release guidance prepared. New Programme Review and Approval Process (PRP) Circular and TOR with revised procedures and timeframes issued. SPA Plus launched enabling digitalisation of documents for HQ approval.

b. CPP, working with the Supply Chain Division, Emergency Telecommunications Cluster and Food Security Cluster, should clarify guidance on the line-of-sight for service provision activities at country level.	✓	Various post IRM guidance updated: • IRM Manual: Section 5.4.8 On-demand Service Provision and Corridor services updated as of 04.11.2020 (updates continue). • Issued: Guidance Note for On-demand Supply Chain Service Provision in Country Programme Budgets (CPB). • Under Circulation: ED Circular on Service provision activities under the Country Strategic Plan Framework. Further guidance updates are the responsibility of the business process stakeholders following the IRM framework mainstreaming

Real-time assurance review #4: Initial Audit Risk Assessment of WFP's COVID-19 Response (MIN-20-08)		
Actions for management consideration	**Management comments at the time of the review, if any (✓ indicates agreement)**	**Management update on implementation status at the date of this report**
The primary purpose of this note was to propose areas for further OIGA review; as such it did not contain formal actions for management consideration. However the note made the following observations in paragraphs 10 and 11: • OIGA considers that attention should be drawn to an absence of organisational mechanisms to consolidate and review material control waivers and amendments to minimum control standards in practice, including those for managing third party risks. • The absence of these mechanisms is not a new or COVID-specific issue – however the current emergency situation has accentuated the associated risks and the need for mechanisms to be established. It is noted that the Terms of Reference for WFP Headquarters and RBs issued in February 2019 assigns responsibility for monitoring adherence to standards, rules and regulations in each functional area and in COs to headquarters and RBs respectively; however reflection of these responsibilities in formalised mechanisms does not appear to have taken place consistently across regions and functions.	N/A	N/A

Real-time assurance review #5: Review of Asset Management during the COVID-19 Emergency (MIN-20-09)		
Actions for management consideration	**Management comments at the time of the review, if any (✓ indicates agreement)**	**Management update on implementation status at the date of this report**
Immediate to short-term (all actions directed to Asset Management Unit, MSDA)		
a. In coordination with the corporate emergency response team, enforce the requirement to ensure proper coordination between administration units and other units involved in the emergency response.	✓ Proper coordination will be made with the concerned units to address the issue as also noted in the 2018 internal audit of asset management. A written guidance may be necessary on the protocols to be observed on the handling and effective management of assets during emergencies. In the meantime, Section 5. Emergency Preparedness and Response, Administrative Services Manual provides guidance in a number of areas to be observed during emergencies, one of which is on asset management. Among others, Section 5 delineates specific roles and responsibilities of key Administration employees in HQ, interdivisional emergency coordination bodies, RB and COs, to effectively and efficiently manage WFP assets.	In line with management comments that were provided at the time of the review, the Management Services Division (MSD) has been in regular coordination with the corporate emergency response team and also sits in the Operational Task Force (OTF) for L3 and L2 emergencies. In addition to the guidance provided under Chapter 5 of the Management Services Manual on Emergency Preparedness and Response, MSD also issued COVID-19 emergency specific guidelines geared towards proper handling and effective management of assets during emergencies. These guidelines were shared both in HQ and in field offices for implementation. Action taken is deemed complete.
b. Introduce a process requiring WFP units to check available and unused assets in the system before procuring additional assets for the COVID-19 emergency response. Utilization of unused and obsolete assets should also be prioritized and monitored to ensure reduction of balance overtime.	✓ As part of the Asset Management Decentralization initiative, MSD will re-emphasize with RB/CO management and concerned administration personnel to ensure that assets in stock that are still usable are utilised before new items are procured. In the same manner, old or assets that are no longer serviceable or no longer needed by WFP should be disposed as timely as possible. This responsibility will be part of the new TOR being prepared for the Asset Focal Point. MSD will also coordinate with Supply Chain Division (OSC) to the effect that assets in	Chapter 2 (Asset Management) of the Management Services Manual provides guidance on asset disposal. In addition, MSD (in coordination with OSC and Technology Division (TEC)) will be issuing a joint directive on Deep Field Decentralization of Asset Management in WFP where one of the areas of focus is on ensuring that available assets are taken into account before any procurement is made, as well as identification of unserviceable assets and their timely disposal. A revised TOR for PSBs is currently being finalised and every office will benefit from their active participation in both asset acquisition and disposal. The current enhancement in the Global Equipment Management System (GEMS), once completed, will ensure accuracy and completeness of recorded assets in GEMS.

	stock are taken into account when RB/COs prepare their annual procurement plans. In addition, a revised TOR for the Property Survey Board (PSB) is in the process of being finalized where responsibilities on providing support on asset planning and acquisition are highlighted.	Action is expected to be completed by Q3 2021.
c. Reassess the risks and mitigating controls associated with off-premises office equipment resulting from the current working modality.	✓ AMU will issue reminders to the different WFP offices to emphasize the importance of tracking off-premises office equipment. Regarding the concern that not all office equipment (especially the ones that were home for official use), have been assigned to individuals in GEMS, the Administration and Travel Branch (RMMA), with the help of TEC in HQ, has developed the Employee Equipment Management Form (EEMF) as a GEMS improvement tool under the WFP Self-Service platform in WFPgo. The tool will be used to assign and return the equipment to/from the staff member, meanwhile the records in GEMS will be automatically updated upon assigning or return of the equipment to/from the staff member. This action will be performed through the WFP Self-Service platform (WSS) by the Asset Focal Point (AFP) and approved by designated officers as approver of the request in each CO/field offices. In addition, a short guideline is being prepared to show the steps on how the tool can be used to assign or return equipment to/from staff members. The tool is currently under testing phase (User Acceptance Testing (UAT)) and is expected to be rolled-out globally in September.	MSD has completed a global exercise to validate WFP equipment that has been assigned to staff members who are working remotely. Specific guidelines were provided to AFPs on how to collect the information and subsequently update GEMS accordingly. A form has also been prepared for concerned staff members to complete indicating information on assets that have been issued to them, and to compare this with the information in GEMS. Any differences would then be corrected by the AFPs using a form developed in WSS – Employee equipment management. Action taken is deemed complete.

d. For the duration of the current working modality, monitor incidents of office equipment losses and damages reported by staff to establish financial losses.	✓ This analysis is a standard functionality of GEMS provided that Asset Focal Points are entering the necessary information. A report can be extracted on all Equipment Master Records (EMR) user status changes (to LOST or BROK) for the COVID period. It is important, however, that asset focal points in the field update that information on a real time basis in GEMS – which should be done before PSB meetings take place.	Based on the results of the exercise and as noted above, AFPs have made updates in GEMS. Any items lost or damaged will be dealt with through the existing process, as described under Chapter 2, Asset Management, section 9.1.6.7 of the Management Services Manual. Action taken is deemed complete.
e. In coordination with asset focal points, review and update staff accountabilities in GEMS.	✓ Please refer to OIGA's response to point b above. With this specific responsibility being part of the new TOR for the Asset Focal Point, OIGA are confident that the information reflected in GEMS will be undertaken in a timely manner.	All AFPs have completed the exercise of gathering the information from staff and final verification of information and updates to GEMS will be completed before the end of 2020. Action taken is deemed complete.
f. Explore alternative approaches to engage CO administration teams and increase the level of awareness with respect to the guidance notes on asset management during the COVID-19 emergency.	✓ COVID-19 guidance was shared via email, following the same approach as the corporate default one when sharing documents such as Directives, circulars, etc. It was also shared with Reg. Admin Officer and CO Local Process Expert (LPE) to disseminate the material shared by AMU. TEC and OSC were also copied in the communication.	In addition to the comments provided by management during the audit, MSD have always encouraged CO administration teams to access the Asset Management page on the WFP intranet in order to familiarise themselves with all relevant updates relating to asset management, especially during the COVID-19 emergency as guidance was continuously issued during the pandemic. In addition, each new guidance issued on asset management related to COVID-19 was communicated to administration officers/asset focal points with the links to the documents and the specific link to the Asset Management page (*Asset Management at Your Fingertips*). Action taken is deemed complete.
Medium to long-term (all actions directed to Asset Management Unit, MSDA)		
g. Develop guidelines detailing the minimum required procedures, template and other sources of information necessary to develop asset planning strategies.	✓ MSD will revisit the Global Asset Management Strategy (2018-2021) and see what	The joint directive on Deep Field Decentralization of Asset Management in WFP will provide guidance on asset planning strategies which will then be incorporated in the Asset Management chapter of the Management Services Manual.

	improvements could be introduced in terms of asset planning. In addition, MSD will issue additional guidance to facilitate identification of used assets as well as in asset planning in coordination with the relevant units in WFP such as OSC and TEC.	The guidance will provide administration officers with sources of information and the tools necessary to extract information in a meaningful manner. MSD is also working on enhancing the Asset Management dashboard as additional source of information on asset planning. Action is expected to be completed by Q2 2021.
h. Develop a policy to ensure that assets and equipment donated by WFP are properly accounted and recorded. This would facilitate tracking and visibility of all donated assets and systematic monitoring of handover documentation.	The current policy is to track in GEMS non-WFP assets staying within WFP premises for more than 24 hours. This is a policy decision that needs to be coordinated with concerned divisions such as Finance and Programme. WFP also needs to determine the nature of the assets handed over to government counterparts or cooperating partners – whether these assets are originally intended as donations or part of budgetary requirements of implementing partners under the Field Level Agreements (FLAs). In most cases, WFP is directly purchasing these assets on behalf of its partners in the field. As such, these assets are not WFP assets and OIGA do not advise that these should be recorded in WFP records.	This issue was discussed at the meeting of the Asset Management Task Force (AMTF) and coordination will be made with relevant HQ divisions (MSD, TEC, OSC, Programme, Procurement and Finance) to analyse the issue and come up with a policy on how assets purchased by WFP on behalf of governments and cooperating partners should be treated. Action is expected to be completed by Q1 2021.
i. Review the procedures for the year-end asset physical count and reconciliation to ensure that staff accountabilities are validated and confirmed in GEMS. The annual asset count should be a compensating control to ensure staff accountabilities are properly reflected in the system.	✓ OIGA believe there is a robust process being observed when the asset physical count is undertaken. This is a mandatory requirement as prescribed under Financial Rules 112.29. As part of the Physical Count & Reconciliation (PCAR), a process has been put in place requesting every single staff member to report the asset in their possession. On the basis of such confirmation and staff responses GEMS is updated accordingly. As mentioned, the 2020 physical count is limited to fixed assets due to COVID 19. MSD will ensure that concerned offices reflect the results of these physical counts immediately in GEMS once the physical counts are undertaken.	Staff accountabilities have been included in the annual physical count and reconciliation for 2020. The physical count and reconciliation are on-going and updates in GEMS will be made as soon as each CO completes the exercise. This exercise is expected to be completed end of December 2020. Action taken is deemed complete.

	For non-fixed assets and taking into account that the physical count will not be undertaken due to COVID 19, confirmation of possession and status of office equipment issued to staff will be made to concerned staff and the results reflected in GEMS. This procedure will be communicated to WFP offices for appropriate action.	

Real-time assurance review #6: Review of the Deployment of the Emergency Service Marketplace (MIN-20-10)		
Actions for management consideration	**Management comments at the time of the review, if any (✓ indicates agreement)**	**Management update on implementation status at the date of this report**
Immediate to short-term (all actions directed to SCO)		
a. Develop and implement interagency mechanisms for due diligence checks and vetting of partner organizations.	✓	SCO initiated dialogue with LEG in October 2020 on this topic.
b. Formally request the names of the officials authorized by partner organizations to request services through emails or letters of authorisation where appropriate.	✓	Authorized people were nominated through the signed Service Level Agreement (SLA)s, with a follow-up email sent to all organizations in June 2020 to reconfirm authorized persons. For large users, such as UNICEF and WHO, authorized persons nominated additional users through an email exchange.
c. Develop system access for enabling oversight and segregation of duties.	✓	The validation process for requests has been clarified, and the corresponding SOP updated and improved. These issues address the segregation issues referred to in the action.
d. Bring standardization and consistency to the ticket management process by developing minimum standards and criteria to document and approve requests that do not fall under usual processes (rejected or unusual requests etc.); and develop minimum standards on appropriate levels of explanations and documentation required in the system for closing a completed request.	✓	ESM did follow the guidelines as to which items were considered COVID-19 related or critical items, with a list of accepted items made available on the ESM platform. The current UNHRD process was followed for closing tickets.
e. With regard to the transportation of temperature-controlled items: • Reassess the risks associated with this process, and adjust and/or implement further assurance mechanisms accordingly (including consideration of both preventive and detective controls). • Expedite the formalization/dissemination of SOPs/internal guidance.	✓	Revised temperature control inputs were introduced on the ESM approximately halfway through the operation. A drop-down box was provided (rather than free text), where partners could select five different temperature ranges based on the commodity being submitted. In place of SOPs, existing global standards were used:

• Implement a tracking system to improve the audit trail of the decision-making process for transport of such items.		https://www.who.int/medicines/areas/quality_safety/quality_assurance/GoodDistributionPracticesTRS957Annex5.pdf. SCO is working with TEC on developing tracking of temperature-sensitive items, including Non-Food Items (NFI) tracking.
f. Ensure that requesting organisations sign a statement stating that they understand, accept and agree to all terms and conditions applicable to the services in the ESM platform, including when they are submitting bulk requests comprising several different service requests.	✓	Organizations agreed to the terms and conditions at the time of signing the SLA which was developed in conjunction with the Legal Office (LEG), as well as again when submitting requests through the platform with the exception of bulk uploads. For those two organizations eligible for the bulk upload functionality, each bulk upload was counter-signed by the agency using the functionality (UNICEF and WHO).
Medium to long-term (all actions directed to SCO)		
g. Assess the use of bulk upload of partner requests going forward and clarify the process for agreeing terms and conditions for such requests.	✓	The "bulk upload" function was designed as a special request from WHO in view of the emergency context, to upload large amounts of tickets and line items at the same time. The functionality was made available due to these exceptional circumstances. Looking forward, as these circumstances might present themselves again, WFP will develop criteria on the usage of this function, outlining the circumstances as well as the process to follow. WFP will also develop a dedicated template, reproducing the same terms and conditions on the ESM, that service users will have to sign alongside supporting documents before the bulk upload takes place. This will ensure the partners using the "bulk upload" function agree to all the necessary terms and conditions before the service is delivered. These measures, taken jointly, will formalize the process for bulk uploads.

Real-time assurance review #7: Limited Review of Medical Procurement (MIN-20-11)		
Actions for management consideration	**Management comments at the time of the review, if any (✓ indicates agreement)**	**Management update on implementation status at the date of this report**
Immediate to short-term (all actions directed to SCO)		
a. For off-system tendering, communicate full solicitation details to vendors, including specifications and other relevant criteria, through the dedicated procurement email address.	✓ The Annex 2- Emergency Procurement of G&S Procurement Manual will be amended to cater for creation of dedicated e-mail address, immediately at the start of Emergency Operation, to be used for issuance of tenders and receipt of offers. It is to be noted that communication with supplier after the tender closure can be done through individual e-mails.	The Emergency Procurement Annex 2 of the Goods and Services Procurement manual has been updated to indicate that a dedicated email mailbox should be created for tendering purposes and receipt of offers. This mailbox should be established as soon as emergency procurement procedures are activated. There is also Annex 1 of the manual, which provides the guideline for offline tendering.
b. Reinforce the good practice of uploading contract supporting documentation in WINGS by communicating to Procurement officers in RBs and COs.	✓ Posting of a Goods Receipt Note (GRN) and uploading the customs clearance documentation is the responsibility of the recipient CO and not the G&S Procurement Unit.	This is standard practice according to the procurement manual. Responsibility for oversight as a second-line of defence lies with the RBs. Posting of documents including contract supporting documentation in WINGS has been reinforced in recent RB training. The Regional Procurement Officers have been reminded to reinforce this good practice with all of the country offices in their regions.
c. Further develop the roster of health suppliers identified and managed by the HQ G&S Procurement unit to expedite solicitation processes and establish an effective supplier relationship with new vendors. Evaluate the cost-benefit of registering these vendors on In-tend, the use of stand-by/turnkey agreements, and performing independent vendor due diligence processes or vendor capacity assessments.	✓ Based on the pool of suppliers currently available, Goods & Services Procurement (SCOPG) will develop a roster of suppliers for health Items. The suppliers will be registered in In-tend. The roster will be regularly updated.	Rosters are being created/updated in In-Tend prior to launching tenders. Vendor capacity assessments are sometimes performed during Expression of Interest (EOI) submission review. More work will need to be done to standardize a process for vendor due diligence and capacity assessments.
d. Review and update the normative guidance in the G&S Procurement Manual to reflect ongoing risk mitigation measures associated with the emergency procurement process of NFIs. This review should include solutions to streamline the solicitation process in emergencies when it is performed outside In-Tend.	✓ Annex 2 – Emergency procurement of the G&S Procurement Manual has been reviewed as part of the assurance review work for this real time note.	The Emergency Procurement Annex 2 of the G&S manual has been updated and provides step by step guidance for emergency procurement processes.

Medium to long-term *(all actions directed to SCO)*		
e. At corporate and SC divisional level, reflect on a strategy for the procurement of medical items and, if agreed upon, define the supply chain approach to ensure a faster response in protecting WFP employees and their dependents. This would also include aspects such as prepositioning of medical items, decentralized decisions and inventory management to mitigate the risks of supply delays during emergencies.	✓ Prepositioning of health items is a corporate decision.	The issue will be raised to the corporate level by SCO management. The procurement strategy will follow the corporate decisions and the corporate strategy.
f. Carry out an assessment of staffing levels and contract modalities in the HQ G&S Procurement unit commensurate with workload levels and required expertise; and develop corporate standards for segregation of duties including when performing off-system tendering in emergencies.	✓ The problem related to the adequate staffing profiles has been raised with Management- One of the three pillars of the SCOP strategy is the adequate staffing structure, with staff with proper level and proper contractual types.	A new structure has been implemented which will be regularly reviewed to keep pace with demands.
g. At corporate and SC divisional level, strengthen and expand the integrated supply chain coordination cell for responding to the health emergency to other categories of NFI procurement for subsequent emergency and large operations.	✓ To be discussed at corporate/divisional level.	The issue will be raised to the corporate level by SCO management. The procurement strategy will follow the corporate decisions and the corporate strategy.
h. At corporate and SC divisional level, enhance communication and coordination mechanisms with WHO on medical procurement for third party organizations, regarding if and when requests will be received and accepted by WFP, in order to streamline procurement of critical items facing global shortage and ensure proper prioritisation and fairness.	✓ SCOPG does not procure for third parties, to be addressed at corporate/divisional level.	The issue will be raised to the corporate level by SCO management. The procurement strategy will follow the corporate decisions and the corporate strategy.

Real-time assurance review #8: Review of Programme Monitoring during COVID-19 Emergency (MIN-20-12)		
Actions for management consideration	**Management comments at the time of the review, if any (✓ indicates agreement)**	**Management update on implementation status at the date of this report**
Immediate to short-term (all actions addressed to RAM)		
a. Translate existing best practices used centrally for contracting call centres into concrete guidelines for COs to contract local call centres for remote programme monitoring.	✓	Action in progress. RAM is working on a comprehensive guideline document outlining recommendations and best practices to conduct remote monitoring through call centres, including on: i) financial and technical evaluation criteria to contract local call centres; ii) contracting and invoicing; and iii) leveraging global LTAs. Scheduled for completion in Q1 2021.
b. Complement the decision tree used for assessing the feasibility of implementing remote monitoring by leveraging, when it exists, CBT Information and Communication Technology (ICT) assessments which have some of the information to support the decision-making process.	✓	Action implemented. The decision tree has been revised accordingly and made available through WFP's intranet.
c. Assess if the current arrangements and decisions by COs of providing access to MODA to call centres was a temporary measure triggered by the COVID-19 emergency response or a practise that should be mainstream. Based on the assessment liaise with the IT Business Engagement service (TECE) to review the adequacy of existing application controls and data security when giving call centres access for data collection purposes.	✓	Scheduled for action in Q1 2021. Discussions with TEC to be initiated in early 2021 on the adequacy of providing access to MODA to call centres and related implications in terms of application controls and data security.
d. Replicate and implement automated processes of real-time and structured monitoring representativity and data quality controls currently used in WFP's near real-time food security monitoring within programme monitoring.	✓	Action in progress. RAM has produced near real-time data quality dashboards which can be replicated and triggered by COs to assess data quality for programme monitoring data. Moreover, RAM is working on a comprehensive guideline document detailing how to implement automated processes to conduct data quality checks and representativity controls for remote monitoring through dedicated dashboards. Scheduled for completion in Q1 2021.
e. In liaison with the School-Based Programmes Division (SBP), prioritize the verification and validation of data points to link children to the household level as a compensatory control, whilst awaiting the development of a comprehensive monitoring framework for school feeding THR.	✓	Scheduled for action in Q1 2021. Building on the comprehensive corporate guidance on Data Quality launched by RAM in October 2020), SBP and RAM will

		jointly develop a guidance note on linking school children to households to strengthen the monitoring of THR interventions.
Medium to long-term (all actions addressed to RAM)		
f. Propose an interim governance and accountability framework that ensures consistency across all RBs and COs for the review process of waivers to the collection of outcome indicators. The final mechanism can be adjusted based on the finalisation of the defined roles of RBs (currently being reviewed at corporate level).	✓	Action in progress. A governance and accountability framework will be developed between RAM and Regional Monitoring Advisors defining the delegation of authorities and approval processes for COs and RBs to review waivers for outcome data collection. Scheduled for completion by February 2021.
g. In liaison with SBP, develop a monitoring framework for school feeding THR interventions.	✓	Scheduled for action in Q1 2021. Joint work with SBP not yet initiated. RAM supported SBP in 2020 to develop a Theory of Change (ToC) for the new SBP strategy; work in 2021 will build on this to further enhance the monitoring framework on THRs.
h. In liaison with RBs, support COs in assessing emerging risks and challenges to the implementation of remote data collection for programme monitoring (based on country context) and develop mitigation strategies.	✓	Action in progress. A comprehensive guideline document will be produced to provide specific step-by step indications for RB and COs on how to set up remote monitoring systems, including suggestions on main challenges and risk assessment, and how to mitigate them based on best practices. Scheduled for completion in Q1 2021.
i. In liaison with RBs, perform a post COVID-19 lesson learned on remote monitoring, to guide decision making on retaining and mainstreaming of investments made during the crisis in tools, processes and capabilities.	✓	Action in progress. RAM submitted an Investment Case to ensure the continuity and expansion of WFP's remote monitoring systems in 2021 (both for food security and post-distribution monitoring). In addition, discussions are also underway at HQ to finance this strategic capability of WFP through core funding. Scheduled for action in Q1 2021.

Real-time assurance review #9: Review of COVID-19 Trust Fund Expenditure (MIN-20-13)		
Actions for management consideration	**Management comments at the time of the review, if any (✓ indicates agreement)**	**Management update on implementation status at the date of this report**
Immediate to short-term		
a. TF management should ensure that 　i. Approvals for staff costs to be charged to the TF are obtained from the TF manager in a timely manner and that all related documentation is retained. 　ii. A regular review of mapping of assigned employees against approved positions is completed and adequately maintained.	✓ i. Current scenario: Approvals for staff costs are obtained by the TF managers; documentation is retained through the Note for the Record (NFR)s of the RMC. ii. Files for staff mapping and approved/pending positions are maintained centrally within Business Support to Supply Chain (SCOB) funds management team.	This continues to be the practice in the absence of corporate systems on staff tracking.
b. TF management should ensure that adequate documentation to support transactions is retained, as deemed appropriate.	✓ Following the RMC decision, files for staff mapping and approved/pending positions are maintained centrally within the SCOB funds management team.	Tracking sheets are maintained.
Medium to long-term		
c. Reference is made to an action included in the management information note MIN-20-05 "Review of COVID-19 Trust Fund" which states "WFP should … develop adequate vehicles to manage and implement operations at global scale such as the COVID-19 response". This action is supported further by the findings of this current review.	Refer to action f in MIN-20-05 "Review of the COVID-19 Trust Fund".	Refer to management update for action f in MIN-20-05 "Review of the COVID-19 Trust Fund".
d. SCO, in coordination with Corporate Finance (FIN), should review the existing guidelines on the application of the full-cost recovery principle to operations, to minimize concurrent charging of overheads in the form of Management Cost Recovery Fees (MCR) from more than one special account entity. Such minimisation should utilise approved waiver procedures and recognise that this will apply only in certain emergency situations, and that the structure and operations of special account structures require full-cost recovery to the maximum extent possible.	✓	The issue has been escalated to LG – pending executive decision. Circular creation is being led by FIN. The MCR as a policy is not the subject here. The decision was made to not charge MCR for the service WFP rendered under the Med Evacuation.

Real-time assurance review #10: Review of Aviation Procurement and Staffing in the COVID-19 Emergency (MIN-20-14)		
	Management comments at the time of the review, if any (✓ indicates agreement)	**Management update on implementation status at the date of this report**
Immediate to short-term (all actions directed to SCOA)		
a. Perform a lessons-learned exercise on the COVID-19 Aviation response to give visibility of what has worked and what needs improving and serve as a knowledge management and learning tool.	✓	The Aviation Service will undertake an After Action Review of managed COVID-19 aviation activities reflecting on all common services provided and other related key business processes used to support service provision. Target implementation date: mid-December 2020.
b. Clarify and document the procurement process and decision flow for key steps relating to: • Passenger: overview and context of the situation by region with explanations on the factors and constraints impacting key decisions including where political considerations played an important role, and with details on the market research undertaken; • Medevac: results of the market research undertaken and analysis by region that led to the choice of a single provider; • Cargo: internal assessment and basis for selecting the top performers (e.g. reliability, costs, past performance, geographical areas etc.) and the internal process of ''mini tendering'' and selection as well as cost-efficiency analyses and other relevant factors considered.	✓	A detailed lessons learned report will be produced to clarify and document the procurement process and decision flow for key steps relating to common services provision, particularly addressing topics raised by OIGA. A detailed action plan with deadlines will be produced to steer implementation of identified actions aimed to improve SCOA's systems and tools to improve future responses. Target implementation date: end of February 2021.
c. Formalize/establish an exhaustive list of contacts/operators/providers for all three areas (cargo, passengers and medevac) to inform subsequent responses. This can be maintained and updated in the newly created Emergency SharePoint.	✓	The list will be produced and management procedures documented in a form of an NFR. Target implementation date: end of March 2021.
d. Complete an ex-ante/ ex-post analysis on staffing and workload, as well as related costs and funding sources to assess the impact of the COVID-19 response on business as usual activities for escalation to the SCO Director.	✓	The analysis will be produced and documented in the form of an NFR. Target implementation date: end of March 2021.
Medium to long-term (all actions directed to SCOA)		
e. Refine the COVID-19 exit and reactivation strategy for cargo, passengers and medevac in liaison with the various SCO units and management.	✓	Exit / reactivation strategies for each of the common service areas will be produced in liaison with management / SCO units. Target implementation date: end of March 2021.

f.	Document regularly an analysis of key strategic and top performing cargo service providers (e.g. on an annual basis) based on established agreed criteria (e.g. past performance, services rendered, responsiveness, reliability, costs, geographical presence, sub-contractor risk exposure etc.) as a preparedness measure.	✓	The process will be designed as part of a procedure to address action c and documented in the NFR. Target implementation date: end of March 2021.
g.	Create a dedicated aviation procurement email for emergencies as a repository to allow easy access to an audit trail for transaction and procurement-related communication and critical decision information as highlighted in action b. This will enable follow-up, ensure transparency and accountability, capture of key information and reduce dependency on few key people.	✓	A dedicated aviation procurement email for emergencies will be created and an applicable management procedure designed and documented in the form of an NFR. Target implementation date: end of February 2021.
h.	Build on the extensive knowledge and network of SCOA staff to formally establish an aviation roster and, in coordination with Human Resources (HR), establish the key criteria for maintaining candidates in the roster.	✓	Work in progress with HR; the business process will be documented in the form of an NFR. Target implementation date: mid-July 2021.
i.	Monitor centrally in the newly created Emergency SharePoint the staffing situation in various hiring in regions, trainings, inductions, offboarding and handover. This will also serve as a repository for knowledge sharing for the SCOA team.	✓	

Annex A – OIGA coverage of risk areas in COVID-19 response

GLOBAL HUMANITARIAN RESPONSE PLAN COVID-19

WFP Global Response to COVID-19: June 2020

✓ Real time assurance coverage

Global Common Services

Governance

Trust Fund management ✓

Global Supply chain model

Supply chain

Aviation (cargo/pax) ✓

Hubs and logistics ✓

Medevac

WFP's Global Response

Emergency protocols

Programme

Needs assessments

Programme adjustments

Remote monitoring ✓

Supply chain

CBT scale-up and delivery mechanisms

Local food purchases ✓

Enabling functions

Funding

Budget management ✓

Staffing capacity

Staff welfare

Asset management ✓

IT / BCP

Data and information

2LOD and oversight

Annex B – Acronyms

AFP	Asset Focal Point
AMTF	Asset Management Task Force
AMU	Asset Management Unit
BR	Budget Revision
CO	Country Office
COMET	Country Office Tool for Managing (programme operations) Effectively
CPB	Country Programme Budgets
CPP-RMB	Corporate Planning and Performance – Budget and Programming Division
CRD	Corporate Response Director
CSP	Country Strategic Plan
DOTS	WFP Data Hub
ED	Executive Director
EEMF	Employee Equipment Management Form
EMR	Equipment Master Records
EOI	Expression of Interest
ESM	Emergency Service Marketplace
FIN	Corporate Finance
FLA	Field Level Agreement
FSQ	Food Safety and Quality
GEMS	Global Equipment Management System
GHRP	Global Humanitarian Response Plan
GRN	Goods Receipt Note
HQ	WFP Headquarters
HR	Human Resources

ICT	Information and Communication Technology
IRM	Integrated Road Map
LEG	Legal Office
LPE	Local Process Expert
MCR	Management Cost Recovery Fees
MIN	Management Information Notes
MODA	Mobile Operational Data Acquisition
MPAs	Minimum Preparedness Actions
MSD	Management Services Division
MSDA	Administration and Travel Branch
NFI	Non-Food Items
NFR	Note for the Record
OIGA	Office of Internal Audit
OMS	Operations Management Support Unit
OSC	Supply Chain Division
OTF	Operational Task Force
PCAR	Physical Count & Reconciliation
PRP	Programme Review and Approval Process
PSB	Property Survey Board
RAM	Research, Assessment and Monitoring Division
RMC	Resource Management Committee
RMMA	Administration and Travel Branch
SBP	School-Based Programmes Division
SCO	Supply Chain Operations Division
SCOA	Aviation Service

SCOB	Business Support to Supply Chain
SCOPG	Goods & Services Procurement
SCOQ	Food Safety and Quality Assurance
SDG	Sustainable Development Goals
SLA	Service Level Agreement
SOP	Standard Operating Procedures
SPA	System for Project Approval
TEC	Technology Division
TECE	IT Business Engagement
TF	Trust Fund
THR	Take-Home Rations
ToC	Theory of Change
TOR	Terms of Reference
UAT	User Acceptance Testing
UN	United Nations
UNHRD	UN Humanitarian Response Depot
UNICEF	United Nations Children's Fund
USD	United States Dollar
WFP	World Food Programme
WFP-RB(s)	WFP- Regional Bureau(x)
WHO	World Health Organization
WINGS	WFP Information Network and Global System, WFP's ERP system
WSS	WFP's Self-Service Platform