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Internal Audit of WFP Operations in Zimbabwe

Office of the Inspector General
Internal Audit Report AR/22/01

January 2022





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I. Executive Summary

WFP Zimbabwe Country Office

1. As part of its annual work plan, the Office of Internal Audit conducted an audit of WFP's operations in Zimbabwe that focused on beneficiary management, cash-based transfers, monitoring, supply chain and finance, covering the period from 1 October 2020 to 30 September 2021. Expenditure pertaining to the period amounted to USD 165 million.
2. As defined in the Country Strategic Plan 2017–2021,¹ WFP in Zimbabwe aims to maintain a strong humanitarian assistance capacity while supporting longer-term national social protection and resilience-building efforts to achieve zero hunger. The audit focused on WFP's programme implementation under Strategic Outcome 1 of the Country Strategic Plan "Crisis-affected people in targeted areas, including refugees and internally displaced persons, are able to meet their basic food and nutrition needs during and in the immediate aftermath of crises". This represented 77 percent of the plan's expenditure over the audit period.
3. The audit team conducted the fieldwork in Harare and field offices in Bulawayo and Masvingo.

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 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.
5. In recent years, Zimbabwe has experienced recurrent climatic and economic shocks; and, while looking to build resilience and support social protection, WFP has maintained a strong operational presence in the country with 4.2 million beneficiaries assisted in 2020.
6. Vulnerability assessments and targeting processes were found to be effective overall. The country office proactively addressed risks of inclusion and exclusion errors, particularly in urban programmes, through verification and regular re-targeting exercises. Mature beneficiary management processes were supported by the full implementation of WFP's beneficiary information management platform, SCOPE. Data protection and privacy risks had yet to be assessed through a privacy impact assessment.
7. Management of payment instruments was a high priority issue identified by both the audit team and country office management. The audit trail for cards used by beneficiaries to redeem both in-kind and cash-based entitlements was insufficient to provide assurance over the distribution status of these payment instruments, increasing fraud risks. The country office had yet to finalize a standard operating procedure and design specific controls over the chain of custody at the cooperating partner level.
8. Despite the use of WFP's transfer management platform to mitigate counterparty and operational risks, the governance of cash-based transfer processes needed improvement to ensure that management oversight and detective controls were effective. In particular, Programme and Supply Chain units should fully adhere to corporately defined standard roles and responsibilities and leverage the country office's existing data analytics capabilities.

¹ WFP Zimbabwe [Country Strategic Plan](#)



9. The selection of retailers needed improvement to ensure fair and transparent competition. Similarly, competition between transporters should be strengthened by reassessing the current contracting modality. In both processes, risks were compounded by inadequate segregation of duties.

10. Additional issues were identified in processes related to beneficiary management, monitoring and asset management.

11. The audit noted and, where relevant, relied on recent management oversight coverage by the Regional Bureau for Southern Africa on finance, procurement and human resources processes. As of November 2021, an organizational alignment exercise was being conducted with support from the Regional Bureau.

Actions agreed

12. The audit report contains one high and five medium priority observations. Management has agreed to address the reported observations and work to implement the agreed actions by their respective due dates.

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



II. Country context and audit scope

Zimbabwe

14. During the audit period, Zimbabwe continued to experience a protracted humanitarian crisis as a result of persistent climatic and economic shocks. The 2019–2020 agricultural season was the third consecutive failed season, and cereal production in 2020 was 28 percent below the national requirement for human consumption. Macroeconomic shocks, characterized by sustained inflation and depreciation of the local currency against the US dollar, continued to worsen the food security situation. Furthermore, liquidity and access to physical cash remained constrained. COVID-19 restrictions hampered international procurement processes, and the related lockdowns resulted in store closures and reduced capacity of some cooperating partners.

15. Vulnerability assessments indicated that 3.4 million people were food insecure and in need of humanitarian assistance during the peak of the lean season from January to April 2021. In urban areas, as of March 2021, 2.4 million people were estimated to be food insecure. Overall, a total of 7.1 million people were estimated to be food insecure between January and April 2021.²

16. Despite macroeconomic challenges, the food security outlook³ for October 2021 to April 2022 predicted favourable harvests, which should lead to the lowest food assistance needs in recent years.

WFP operations in Zimbabwe

17. WFP's five-year Country Strategic Plan (2017–2021) for Zimbabwe maintained a strong humanitarian assistance capacity while supporting longer-term national social protection and resilience-building efforts to achieve zero hunger. WFP has built on its innovative knowledge and evidence generation work while increasingly focusing on strengthening the systems and institutions that are ultimately responsible for sustainably reaching zero hunger in Zimbabwe.

18. On 1 April 2017, the country office (CO) launched the Country Strategic Plan covering the period from April 2017 to December 2021. Several budget revisions increased the needs-based budget from USD 272 to USD 832 million to account for the prolonged drought and the COVID-19 pandemic, which required WFP to scale up its activities.

19. The Level 2 Emergency response activated in November 2019 to respond to the growing food security needs in the country was deactivated in May 2021 as the harvest was expected to improve food security and COVID-19 restrictions were eased.

20. At the time of the audit fieldwork, the CO was consulting the Government, donors and key stakeholders to formulate its Country Strategic Plan for the period 2022–2026.

Objective and scope of the audit

21. The objective of the audit was to provide assurance on the effectiveness of internal controls, governance and risk management processes related to WFP operations in Zimbabwe. 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. The audit fieldwork took place between 18 October and 5 November 2021 and included a visit to the CO in Harare, and field offices in Bulawayo and Masvingo. The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

² [WFP Zimbabwe Country Brief April 2021](#)

³ Zimbabwe food security outlook [FEWS.NET](#)



22. The Office of Internal Audit developed a new audit approach for 2021 to adapt to COVID-19 constraints while increasing its audit coverage of country operations and providing assurance on five key areas of the end-to-end CO delivery process. In this audit, the five functional areas of focus were:



23. The audit focused on programme implementation under Strategic Outcome 1 of the Country Strategic Plan: "Crisis-affected people in targeted areas, including refugees and internally displaced persons, are able to meet their basic food and nutrition needs during and in the immediate aftermath of crises".

24. The Office of Internal Audit tested essential controls outlined for each of the pre-determined five areas in scope. The essential controls build on existing procedures and manuals; and, where appropriate, have been discussed and validated with respective business units. Minimum controls as defined by the Management Assurance Project conducted at the end of 2020 were considered and included when relevant.

25. The Regional Bureau for Southern Africa also conducted management oversight missions during the audit period covering procurement processes, cash-based transfers (CBT), monitoring activities, finance and human resources. Reliance was placed on second line assurance work, where relevant, to minimize duplication of efforts.



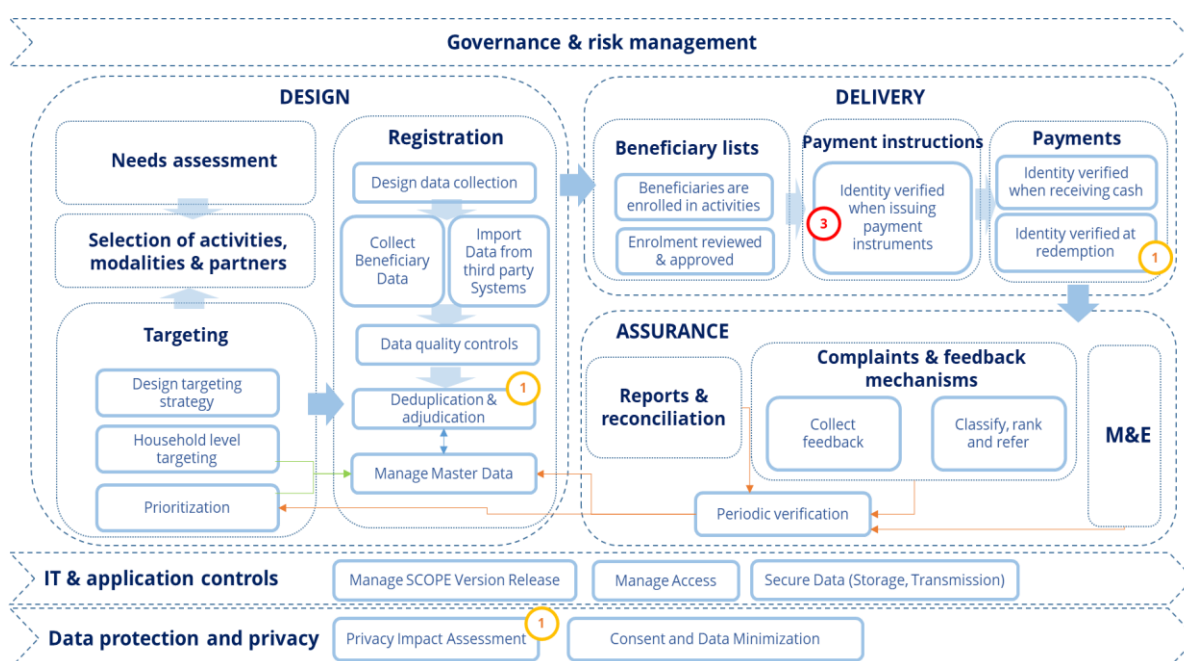
III. Results of the audit

Audit work and conclusions

26. The six observations arising from the audit are presented below. Where relevant, they are grouped into sections corresponding to the five functional areas covered by the audit (see paragraph 22).

27. For each of the five functional areas a simplified standard process diagram is included which indicates the key control areas reviewed by the audit and, when exceptions or areas requiring improvement were noted, the related audit observations and respective priority ratings (red for high and yellow for medium priority observations). Any other issues arising from the audit which were assessed as a low priority were discussed with the CO directly and are not reflected in the report nor indicated in the diagrams.

Beneficiary management



Observation 1: Beneficiary identification and data management

28. Since 2016, the CO has registered the data of all beneficiaries targeted for assistance in SCOPE. As of October 2021, 6.2 million identities were registered in the system.

29. A privacy impact assessment was still pending at the date of the audit fieldwork. This corporate requirement aims to identify, evaluate and address the risks arising from the collection and utilization of personal data.

30. An analysis of possible duplicated records had not been conducted to mitigate the risk of beneficiaries being registered under two or more identities. Data quality was considered adequate to allow the identification of possible duplicates based on a combination of names, dates of birth and other information.

31. Following corporate guidance to limit physical contact and COVID-19 transmission during distributions, the CO deactivated the personal identification number (PIN) codes required to use distribution cards in rural areas, where 80 percent of WFP’s emergency assistance was provided during the 2020–2021 lean season. Consequently, the CO faced increased risks related to the verification of beneficiaries during distributions.



32. As COVID-19 protocols matured and were implemented at distribution points, the CO had yet to assess whether PIN codes reactivation was possible as other WFP operations had done already.

Underlying cause(s): CO had not appointed a data protection focal point as per WFP standards;⁴ SCOPE deduplication functionality available for biometrics data only; roles and responsibilities for identifying potential duplicated beneficiaries unclear between technical and programme management teams; and COVID-19 restrictions.

Agreed Actions [Medium priority]

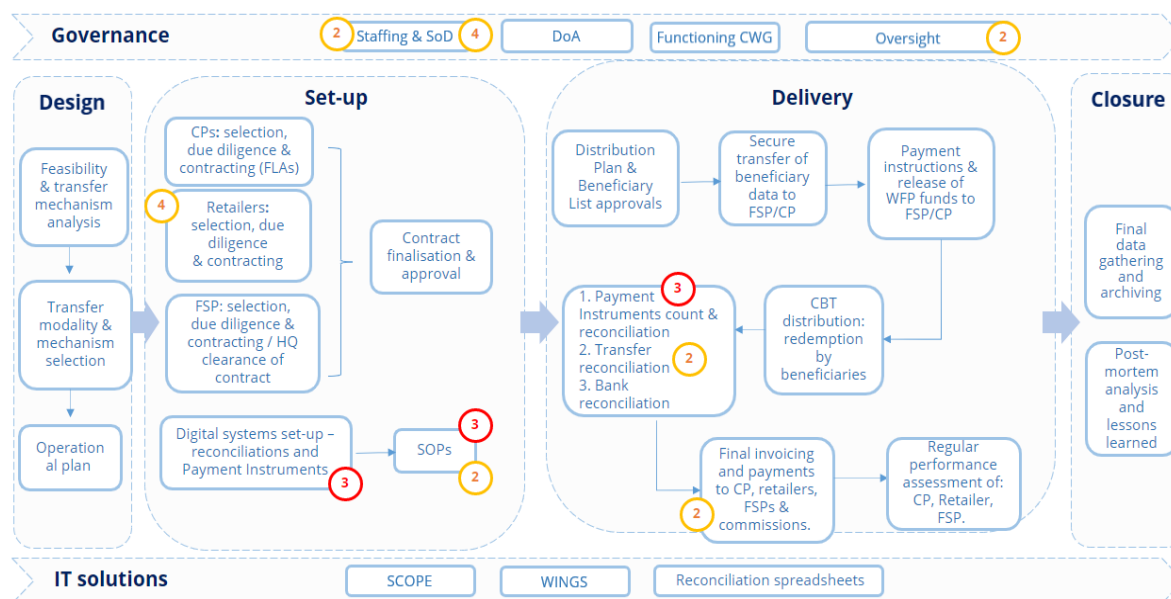
- 1) The country office will:
 - i) Appoint a data protection focal point.
 - ii) Conduct a privacy impact assessment to inform further measures required to ensure adequate data protection and privacy.
- 2) Undertake deduplication of beneficiary records and standardize the criteria to deactivate potentially duplicate identities in SCOPE. This exercise should be led by the Programme unit.
- 3) Based on an assessment of risks to beneficiary health and safety, reassess when and where to reactivate card PIN codes.

Timeline for implementation

31 October 2022

⁴ [WFP Guide to Data Protection and Privacy](#)

Cash-Based Transfers



Observation 2: Governance and cash-based transfer assurance

33. Transfer of e-vouchers to beneficiaries amounted to USD 33 million during the audit period.

34. The CO's commendable digital oversight and anomaly-detection capabilities suffered from the misalignment of skills between the IT unit, and process ownership assigned to the Supply Chain and Programme units. Responsibilities and accountability for flagging and escalating anomalies to the appropriate level of management were not defined, which limited the effectiveness of detective controls and management oversight over the e-voucher modality.

35. Logistics staff in field offices reconciled the e-vouchers transferred. This was then consolidated at the CO level using spreadsheets. However, this manual process was prone to error and offered a limited possibility of performing complex analysis. Furthermore, the CO reconciled distribution lists with benefits redeemed based on total amounts and not at the beneficiary level to ensure all possible discrepancies were identified and addressed, as recommended by corporate guidance. Moreover, the monthly reconciliation package was not signed off by CO management.

36. The CO's continuous efforts to validate invoices issued by WFP with retailers were unsuccessful. A balance confirmation exercise performed in March 2021 (to which four out of eight retailers replied) showed differences of close to USD 250,000 between CO payments and retailers' sales accounting records. These variances had yet to be reconciled and highlighted the limits of reconciling distribution lists with beneficiary redemptions based on internal data only.

Underlying cause(s): Lack of coordination and accountability between Programme, Supply Chain and IT units as regards the design and use of digital tools; limited involvement from the CBT working group in the design of controls; reconciliation activities not meeting detective control objectives; and ongoing review of the SCOPE standard operation procedures (SOP) and lack of assessment of reconciliation automation.


Agreed Actions [Medium priority]

- 1) The country office will:
 - i) Within the cash-based transfer working group, redesign the monthly reconciliation package to be approved by country office management; review roles and responsibilities to align with corporate guidance regarding reconciliations; and review roles between field- and head-office staff within the Supply Chain unit to perform reconciliations at the beneficiary level using automated tools.
 - ii) Strengthen and document management oversight by establishing clear protocols and escalation mechanisms to follow up on red flags identified through transaction monitoring.
- 2) Based on risks, conduct regular vendor balance reconciliation with retailers taking into consideration reconciliation frequency, relevant retailer transaction data and outcome documentation.

Timeline for implementation

30 April 2022

Observation 3: Management of payment instruments

37. The CO had digitalized its delivery to beneficiaries, who were all using SCOPECARDS⁵ to redeem their cash-based or in-kind entitlements. Since 2016, over 900,000 cards have been issued and were active in Zimbabwe.

38. The payment instrument management SOPs had yet to be finalized and approved. The SOP should align with corporate guidance and include procedures and processes for activation, deactivation and reactivation of cards. This is of particular importance in Zimbabwe as 30 percent of all cards issued had never recorded a transaction.

39. The CO did not maintain complete and up-to-date digital records of undistributed cards. This limited tracking and reconciliation of their status to exclude undistributed cards from the regular assistance cycle and to implement detective controls to monitor transaction activity on undistributed cards.

40. The distribution of active cards and PIN codes was carried out by cooperating partners involved in beneficiary registration activities. This lack of segregation of duties in card distribution and the limited visibility of undistributed cards represents an increased opportunity for fraud.

Underlying cause(s): Corporate guidance on payment instruments only recently established; unclear roles and responsibilities on payment instrument management, tracking and documentation; and ongoing review of the payment instruments SOP.

Agreed Actions [High priority]

- 1) The country office will:
 - i) Update and finalize the draft standard operating procedure to ensure alignment with corporate guidance on payment instrument management.
 - ii) Strengthen segregation of duties at cooperating partner level for the custody, distribution and reporting of cards and PIN codes.
- 2) Establish a digital tool to track all payment instruments.

Timeline for implementation

28 February 2022

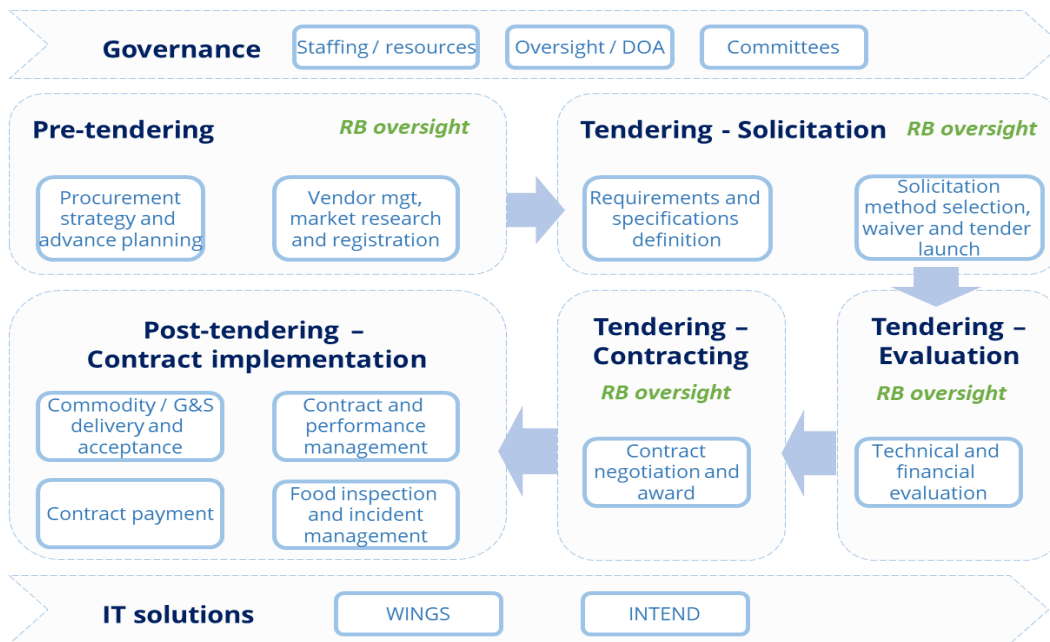
⁵ Card-based solution designed to facilitate and/or enhance the delivery of benefits and programmes.



Supply Chain

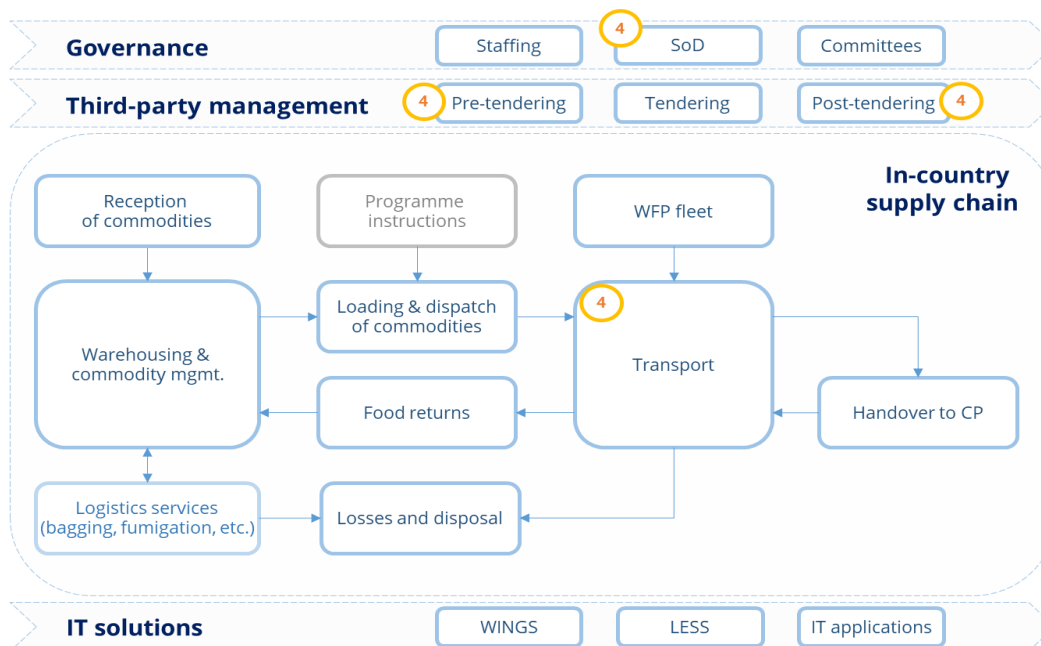
Procurement

41. The areas reviewed by the audit, and areas where reliance was placed on Regional Bureau oversight, are illustrated in the schematic diagram below. Of the 25 recommendations issued by the Regional Bureau, the country office had implemented over 80 percent as of November 2021. No specifically reportable findings related to procurement arose from the audit.





Logistics and commodity management



Observation 4: Supply chain assessments and contracting

42. Governance and pre-tendering activities for transport and retail services did not ensure that all third-party risks were identified, nor that fair and transparent competition was fully achieved.

Transporters

43. The transporter contracting modality – tariff system – had been implemented by the CO for over 15 years. Risks associated with its repeated use included limited competition and inflated prices as the incentive was low for transport companies to quote low prices during contract renegotiation.

44. Significant deviations between planned and actual cargo allocation between transporters were not supported by sufficient documentation nor endorsed by the country director as required by the WFP transport manual. These deviations resulted from an inadequate planning strategy, and the inability to properly evaluate transporters’ local capacity.

45. There were gaps in the completeness and evaluation of information provided by transporters. The audit noted opportunities to improve the periodic reassessment of long-standing transporters to identify changes in financial and operational risks and increase the use of qualitative and financial analysis when reviewing and vetting transporters. Performance evaluations could also have benefited from the use of quantitative criteria.

46. These risks were compounded by inadequate segregation of duties to perform transporter assessments, determine tariff and load allocation, and evaluate transporters’ performance.



Retailers

47. The audit noted that, with the exception of some large retail chains, retailers contracted for the urban programme had not been identified through an expression of interest, as per corporate guidance. The CO only based its selection of retailers on retailer capacity assessments on pre-identified retailers, potentially restricting opportunities for non-selected retailers. The audit could not obtain adequate committee review and approval documentation for the contracted retailers.

48. Retailer capacity assessments and shortlisting of retailers were undertaken by the same staff, increasing risks of collusion or selecting vendors with poor capacity.

49. Underlying cause(s): Delayed in-depth logistic and transport market assessment due to COVID-19; COVID-19 driven access constraints; delay in reassessing the cost-efficiency of the tariff system and related risks; and non-compliance with corporate guidelines on transport and retailer contracting and processes.

Agreed Actions [Medium priority]

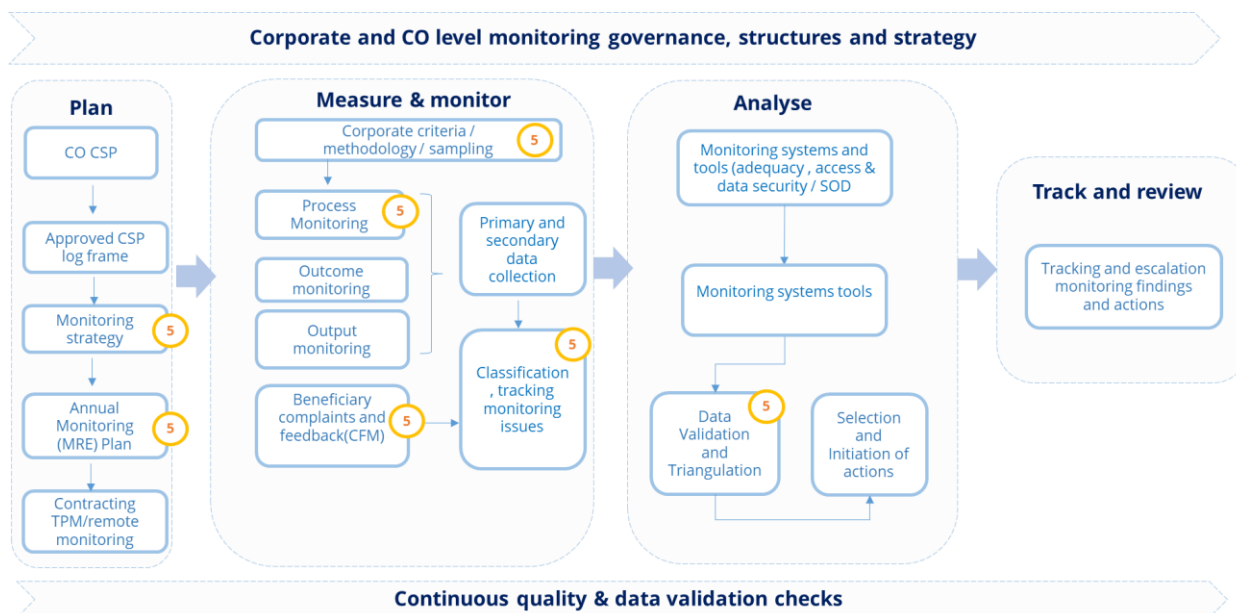
- 1) The country office will:
 - i) Conduct a comprehensive logistics service market assessment.
 - ii) Following action i) review the tariff system to stimulate competition and improve transport planning.
- 2) Strengthen transporter capacity assessments and performance evaluations; improve assessments of transporters' financial capacity; and use quantitative data.
- 3) Reassess the allocation of tasks in transport contracting to ensure appropriate segregation of duties.
- 4) Plan and conduct an expression of interest open to all retailers, ensuring procurement processes align with corporate guidance.

Timeline for implementation

31 July 2022



Monitoring



Observation 5: Monitoring of activities

50. The CO was updating its monitoring strategy given the upcoming Country Strategic Plan. The following areas for improvement were noted in the planning and implementation of monitoring activities.

51. The CO had not prepared a consolidated view of all monitoring activities, minimum monitoring requirements and instructions for monitored sites and coverage for field offices. The review of monitoring plans highlighted gaps in the implementation of field office monitoring activities, with data missing for tracking and oversight of activities. These gaps were mainly due to the COVID-19 restrictions and access constraints in remote areas.

52. The CO strengthened monitoring data collection over the audit period with the introduction of a corporate data collection platform. There were opportunities to improve the documentation of monitoring data triangulation, particularly to track and validate cooperating partner reports and monitoring data to original and external data sources. In addition, a process to review the performance of third-party monitors and oversee their activities was needed to allow regular data quality checks and ensure these third parties complied with contract clauses.

53. Data from help desks and complaint boxes at distribution sites were managed at the field office level, while hotline data was managed centrally at the CO level, fragmenting processes for managing beneficiary feedback and complaints. Consolidated information would improve CO efficiency in identifying and analysing issues, trends and risks to inform decision making.

Underlying cause(s): COVID-19 pandemic restrictions impairing monitoring activities and coverage; insufficient oversight of field monitoring activities; non-compliance with minimum monitoring requirements per activity and geographic area; lack of documented guidance at CO level on monitoring data triangulation; and complaint and feedback mechanisms not consolidated.



Agreed Actions [Medium priority]

- 1) The country office will:
 - i) Update the country office monitoring strategy, guidelines and standard operating procedures as relevant to cover the upcoming Country Strategic Plan outcomes, outputs and processes.
 - ii) Finalize a comprehensive monitoring plan considering all reporting requirements and timelines, minimum monitoring requirements and sampled coverage location and targets for sub-offices.
 - iii) Develop standard operating procedures for triangulation of information and data obtained from different sources, such as distribution reports for analysis and follow-up of third-party monitoring activities.
- 2) Centralize and consolidate the management of complaints and issues from different sources using a consistent methodology and tool across the country office.

Timeline for implementation

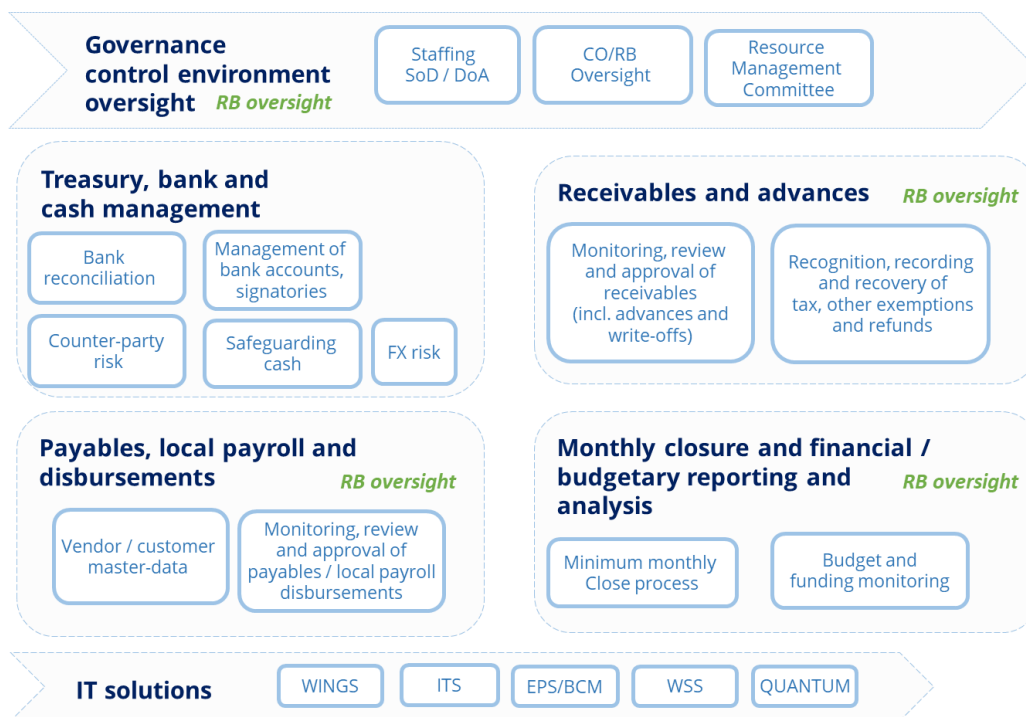
31 July 2022



Finance

54. The areas reviewed by the audit, and areas where reliance was placed on Regional Bureau oversight, are illustrated in the schematic diagram below. No specifically reportable findings related to finance arose from the audit.

55. Inherent risks related to the management of foreign exchange and the volatile regulatory environment were found to be adequately managed by the country office in coordination with the UN operations management team.



Other observations

56. The audit engagement plan did not include a review of asset management processes. However, physical observation during the audit fieldwork led the audit team to review its scope of work to include the management of IT equipment.

Observation 6: IT equipment management

57. The audit noted through physical observation that a large amount of IT equipment was stored on CO premises. The physical safeguarding of attractive assets such as laptops and tablets was insufficient to prevent theft or misappropriation.

58. An analysis of purchases in 2020 and 2021 showed discrepancies of up to 50 percent in comparison with records in WFP's global equipment management system. In total, USD 366,872 worth of laptops and tablets had not been registered, consistent with the audit's physical observations of assets that had not been tagged. A similar issue was identified in the last internal audit of the CO in 2015, which has not been addressed effectively.⁶

⁶ [Internal audit of WFP Operations in Zimbabwe](#)



59. Duties for recording, custody and disposal of assets were unsegregated. The CO last conducted a physical asset inventory in 2019. There was thus a high risk of asset loss, theft or misappropriation.

60. In 2018,⁷ the Office of Internal Audit conducted an audit of asset management in WFP. While corrective actions were implemented at the corporate level, at the end of 2021, a pilot project to interface WINGS modules relevant to asset master data recording had yet to be rolled out to all COs.

Underlying cause(s): The CO does not have a disposal plan for IT equipment; lack of coordination between the Programme and IT units regarding assets procured during an emergency; limitations of corporate systems for asset tracking; and, following corporate guidance to preserve staff health during the COVID-19 pandemic, non-fixed assets were not counted in 2020.

Agreed Actions [Medium priority]

The country office will:

- i) Perform a physical inventory of IT equipment and reconcile differences with the global equipment management system, ensuring adequate segregation of duties.
- ii) Establish a disposal plan for IT equipment.

Timeline for implementation

30 April 2022

⁷ [Internal Audit of Asset Management in WFP](#)



Annex A – Agreed action plan

The following table shows 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.

The agreed action plan is primarily at the CO level.

| # | Observation (number / title) | Area | Owner | Priority | Timeline for implementation |
|---|--|------------------------|-------|----------|-----------------------------|
| 1 | Beneficiary identification and data management | Beneficiary management | CO | Medium | 31 October 2022 |
| 2 | Governance and CBT assurance | CBT | CO | Medium | 30 April 2022 |
| 3 | Management of payment instruments | CBT | CO | High | 28 February 2022 |
| 4 | Supply chain assessments and contracting | Logistics | CO | Medium | 31 July 2022 |
| 5 | Monitoring of activities | Monitoring | CO | Medium | 31 July 2022 |
| 6 | IT equipment management | Other | CO | Medium | 30 April 2022 |

Annex B – Definitions of audit terms: ratings & 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.⁸

⁸ 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.



3 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 Independent Oversight Advisory 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 Enterprise 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 Independent Oversight Advisory Committee and the Executive Board of actions closed without mitigating the risk on a regular basis.



Annex C – Acronyms

| | |
|-------|--|
| CBT | Cash-Based Transfers |
| CO | Country Office |
| ERM | Enterprise Risk Management Division |
| IT | Information and Technology |
| OIGA | Office of Internal Audit |
| PIN | Personal identification number |
| SCOPE | WFP's beneficiary information and transfer management platform |
| SOP | Standard Operating Procedure |
| USD | United States Dollar |
| WFP | World Food Programme |
| WINGS | WFP Information Network and Global Systems |