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Internal Audit of WFP Operations in Uganda

Office of the Inspector General
Internal Audit Report AR/23/12



World Food
Programme

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I. Executive summary

WFP Uganda Country Office

1. As part of its annual workplan, the Office of Internal Audit conducted an audit of WFP operations in Uganda. The audit (covering the period from 1 January to 31 December 2022) focused on governance and risk management, beneficiary management, cash-based transfers, supply chain, monitoring, managing non-governmental organizations, and resource management.
2. Guided by the Country Strategic Plan 2018–2025, WFP operations in Uganda include: food and nutrition assistance for refugees; nutrition intervention to address the root causes and effects of food insecurity and malnutrition; and providing income support and training to people facing food insecurity to help them build resilience and capacities to adapt to climatic shocks. The latest revised budget for the country strategic plan was USD 1.9 billion.
3. In 2022, WFP assisted 1.8 million beneficiaries, including 1.3 million refugees, by providing 84,740 metric tons of food and USD 45.2 million in cash transfers. Uganda hosts more than 1.5 million refugees and asylum seekers, mainly from South Sudan, the Democratic Republic of Congo, Somalia, and Burundi. Expenses incurred during the audit period amounted to USD 179.2 million.
4. For its refugee response (activity 1), WFP is collaborating with the Government of Uganda and the United Nations High Commissioner for Refugees (UNHCR). In 2018, the Government and UNHCR signed an agreement making UNHCR's biometric systems available to the Government as their main biometric refugee registration tool. With UNHCR's support, the Government is responsible for the registration and documentation of refugees and asylum seekers. UNHCR systems provide WFP with regular lists of beneficiaries eligible for assistance, allowing for enhanced accountability on food and cash distributions to refugees. This also allows WFP to biometrically confirm the identities of beneficiaries at distribution points.
5. In 2018, a one-year Joint Plan of Action was formulated for the refugee response activity as a framework to promote transparency and accountability and strengthen operational points vulnerable to fraud and food diversion. The Joint Plan of Action was agreed between WFP, the Government of Uganda, UNHCR and donor countries. These actions led to the biometric verification of all refugees in Uganda using UNHCR's biometric identity management system, resulting in a 20 percent reduction in the number of refugees by the end of 2018.
6. The last internal audit¹ confirmed that stakeholders recognized progress in meeting WFP Joint Plan of Action commitments. In May 2019, a final implementation report on the plan was issued, concluding that, although significant system improvements were made by all relevant stakeholders to implement all actions, residual risks remained in the areas of beneficiary registration.
7. The audit reviewed three activities under strategic outcomes 1 and 2, which accounted for 92 percent of the total direct operational costs and 95 percent of the beneficiary caseload during the audit period: (a) *Provide food and nutrition assistance and promote financial inclusion of refugees (activity 1)*; (b) *Provide food and nutrition assistance to crisis-affected households (activity 2)*; and (c) *Provide nutritious hot meals to children attending school (activity 4)*.

Audit conclusions and key results

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

¹ Internal Audit of WFP Operations in Uganda, report AR/20/06



9. Since the 2019 internal audit visit, the country office implemented process improvements to strengthen controls in risk management, beneficiary prioritization and data management, cash-based transfers, and food safety and quality. Country office staff were experienced and knowledgeable. Management oversight meetings and committees, supported by operational dashboards, were effective; and standard operating procedures were in place for the main functional areas reviewed. The country office also continued to build the capacity of the Risk Management and Compliance Unit, which played an important role in identifying and managing operational and fraud risks, coordinating with other units and external shareholders, and undertaking periodic checks of WFP's cooperating partners. In addition, the country office has risk indicators and metrics with defined tolerance levels to help management take risk-informed decisions.

10. In 2022, the country office continued to strengthen its digital beneficiary and assistance management system, leveraging existing corporate tools to: (a) process data received from UNHCR; and (b) independently analyse beneficiary information, mainly for cash-based transfers, to mitigate the residual risks from beneficiary registration, which was outside of WFP's direct control. This system enabled WFP to detect and report anomalies to other stakeholders, including the Government of Uganda, which investigated and implemented actions from the investigation results. The country office's strong data analytics capabilities provide an opportunity to coordinate with UNHCR to enhance the level of data assurance in delivering assistance effectively and efficiently.

11. The humanitarian activities of the Uganda country strategic plan have been increasingly difficult to implement due to the current funding shortfall, which is expected to continue. In response, the country office: (a) rolled out a phased approach to beneficiary prioritization to geographically prioritize and classify refugee settlements receiving in-kind food assistance into two groups based on household-level vulnerability; (b) reviewed its resources, operating costs and organizational structure; and (c) introduced cost containment initiatives in May 2023. These initiatives aimed to identify effective and efficient ways of supporting the achievement of the country office's medium-term plans. The country office intends to review its country strategic plan activities with the upcoming evaluation at the end of 2023.

12. In 2022, the country office did not have a partnership action plan to guide the strategic and systematic engagement of all partners supporting the country strategic plan implementation. At the time of the audit mission, the country office was conducting a limited-scope privacy impact assessment. This excluded refugee operations, limiting the identification of risks associated with processing beneficiary biometric information and mitigating measures. Operations that process biometric information require a privacy impact assessment, which should be supported at the corporate level.

13. Limited field monitoring staff in area offices had overlapping roles in programme implementation, resulting in a conflict of interest and reduced prioritization of monitoring activities. The country office had not established a risk-based resource allocation and needed to review: the existing monitoring function structure including the technical reporting line of field monitoring staff; resource allocation; and some technical areas of its draft monitoring standard operating procedures. Other identified issues that could have an impact on achieving country office objectives include non-governmental organization management, good and services procurement, and funds management.

Actions agreed

14. The audit report contains six medium-priority observations. Management has agreed to address the reported observations and to implement the agreed actions by their respective due dates.

Thank you!

15. 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

Uganda

16. Uganda is a land-locked country in East Africa, ranked 166 out of 191 countries on the Human Development Index.² In 2022, moderate food insecurity affected half of the population. The poorest households felt a negative impact of increased food prices and were either unable to access food products or buy them in desired amounts. Despite its agricultural potential and significant agricultural exports, Uganda's food insecurity level remains classified as "serious" by the 2022 Global Hunger Index.

17. Uganda hosts more than 1.5 million refugees and asylum seekers, mainly from South Sudan, the Democratic Republic of Congo (DRC), Somalia, and Burundi.³ The recurring influx of refugees continues to strain the country's resources. Some of the country's poorest areas host large numbers of refugees, putting additional pressure on local populations.

18. Following a two-year COVID-19 lockdown, the Ugandan economy reopened in January 2022. Many sectors continued to show negative effects of the lockdown, and Ugandans were concerned mainly about the inflation and the rapid rising cost of fuel. By the end of 2022, once the shock of the pandemic had receded, Uganda was back on course to its pre-pandemic growth, with economic recovery bolstered by robust performance in the services and industrial sectors, consumption, and increase in private investments.⁴

WFP operations in Uganda

19. WFP operations in Uganda are guided by the country strategic plan (CSP) initially covering the period from 2018 to 2022 and extended to 2025 in June 2021 to align its six strategic outcomes with Uganda's Vision 2040, the National Development Plan III and the United Nations Sustainable Development Cooperation Framework (UNSDCF). WFP operations include food and nutrition assistance for refugees; nutrition intervention to address the root causes and effects of food insecurity and malnutrition; capacity strengthening of Government institutions and providing income support and training for people facing food insecurity to help them build resilience and capacities to adapt to climatic shocks.

20. In June 2022, the seventh CSP budget revision was approved, increasing the total budget from USD 1.8 billion to USD 1.9 billion. The increased budget will cover additional costs associated with the cash-based transfer (CBT) scale-up under strategic outcome 1, to accommodate the increased number of refugees needing assistance; and strategic outcome 4, to provide partial subsidies to smallholder farmers in buying improved post-harvest technologies.

21. At the end of 2022, WFP Uganda was 124 percent resourced against the annual needs-based plan – up from 93 percent in 2021. The funding position was driven in part by funds carried over from 2021 (36 percent of the total funding available for 2022) and the receipt from a major donor of a funding tranche in December 2022. However, during 2022, uncertainty and timing of donor contributions adversely affected programming, resulting in further reductions in food rations for the refugee response (activity 1) and funding gaps in quarters 2 and 3 of 2022. At the time of audit fieldwork in March 2023, carried-over funds from 2022 were fully utilized and a funding shortfall for 2023 was imminent, resulting in a negative impact on operational levels.

22. The country office has about 500 staff, divided between the Kampala head office and three area offices covering 8 field offices and around 2,400 final delivery points. At the time of the audit reporting phase, the country office was reviewing the total number of final delivery points. In 2022, WFP delivered assistance mostly through strategic outcome 1 – supporting refugees in 13 settlements across the West Nile and South-Western Uganda (activity 1) and other crisis-affected persons (activity 2) to have access to adequate and nutritious food. This represented 89 percent of the WFP portfolio. Resilience-building asset creation activities (activity 3) and the

² Human Development Report 2021–2022

³ Uganda Annual Country Report 2022

⁴ The World Bank, Strengthening Regional Trade Offers Uganda a Sustainable Path Toward Growth, December 2022



school feeding programme (activity 4) in Karamoja region under strategic outcome 2 accounted for 4 percent, while 7 percent consisted of the remaining four strategic outcomes.⁵

23. In 2022, in-kind assistance accounted for 53 percent of the total transfer modality (mainly for activities 1, 2 and 4) while CBTs represented 40 percent (for activities 1, 2 and 3). The disruption of exports decreased wheat supply into Uganda, increased food prices, and limited WFP's ability to assist more people in need.

24. WFP provided logistical coordination in the procurement of essential relief items and supported the Ministry of Health's responses to COVID-19 and Ebola Virus Disease with some medical supplies and facilities as well as limited food assistance to patients, contacts in institutional quarantine, healthcare and support staff. An outbreak of Ebola virus disease in September 2022 triggered a WFP emergency response in support of the Government and partners.

Refugee response – activity 1

25. WFP is collaborating with Uganda's Government and the United Nations High Commissioner for Refugees (UNHCR) for its refugee response. In 2018, the Government and UNHCR signed an agreement making UNHCR's biometric systems available to the Government as their main biometric refugee registration tool. With UNHCR's support, the Government is responsible for the registration and documentation of refugees and asylum seekers. UNHCR systems provide WFP with regular lists of eligible beneficiaries for assistance, allowing for enhanced accountability on food and cash distributions to refugees. This also allows WFP to biometrically confirm the identities of beneficiaries at assistance distribution points.

26. Due to COVID-19, biometric identification confirmation was suspended by the country office in March 2020 and gradually reintroduced to all refugee settlements in November 2022. The country office received beneficiary personal data and anonymized biometric identifications from UNHCR and processed them for activity 1, as outlined in the data-sharing agreement.⁶

27. To respond to declining funding, WFP rolled out in 2021 phase 1 of the beneficiary prioritization (a phased approach) to geographically prioritize and classify refugee settlements into three groups based on vulnerability. As part of the first phase, rations were introduced at 70 percent, 60 percent, and 40 percent of the general food assistance basic survival ration to settlements in groups one, two and three, respectively.

28. In June 2022, phase 2 was implemented to geographically prioritize and classify refugee settlements in two groups based on vulnerability levels and adjusted one group in one region to include differentiated rations based on household-level vulnerability. In December 2022, WFP had to further reduce the portions of cereals and pulses of the in-kind food basket because of anticipated pipeline breaks in January 2023. Phase 3 of the prioritization exercise based on household-level vulnerability was ongoing during the audit fieldwork.

Objective and scope of the audit

29. The objective of the audit was to provide assurance on the effectiveness of governance, risk management and internal control processes related to WFP operations in Uganda. Such audits are part of providing an annual and overall assurance statement to the Executive Director on governance, risk management and internal control.

30. The audit focused on activities 1 and 2 under strategic outcome 1: *Refugees and other crisis affected people in Uganda have access to adequate nutritious food in times of crisis*, and activity 4 under strategic outcome 2, *Food insecure populations in areas affected by recurring climate shocks have access to adequate and nutritious food all year*, which accounted for 92 percent of the country office's total direct operational costs and 95 percent of the beneficiary caseload in 2022.

- *Activity 1 – Provide food and nutrition assistance and promote financial inclusion of refugees*
- *Activity 2 – Provide food and nutrition assistance to crisis-affected households*
- *Activity 4 – Provide nutritious hot meals to children attending school.*

⁵ Strategic outcomes 3, 4, 5 and 6.

⁶ Country-level memorandum of understanding on provision of access to personal data of refugees and asylum seekers between UNHCR Uganda and WFP Uganda.

31. As part of its scope for this audit, the Office of Internal Audit applied the focused audit approach developed in the COVID-19 context, focussing on five key areas of the end-to-end country office delivery process (beneficiary management, cash-based transfers, supply chain, monitoring and finance), complemented with a risk-based audit methodology to determine additional priority focus areas.

32. To minimize duplication of efforts and leverage the second-line assurance work, the audit relied on the regional bureau's oversight missions. Hence, the audit excluded finance, budget and programming, and human resources due to the oversight reviews conducted by the regional bureau in December 2021. The country office was implementing the related recommendations and receives from the regional bureau: (a) monthly alerts on critical budgeting issues; and (b) quarterly reports on financial risk analysis, which show the implementation status of various recommendations from functional oversight reviews, and from the last internal audit.

33. As a result, the seven areas in scope for this audit include: (a) governance and risk management; (b) beneficiary management; (c) non-governmental organization management; (d) CBT; (e) supply chain, including procurement, logistics, and food safety and quality; (f) resource management; and (g) monitoring.

Figure 1: Areas covered by the audit



34. The audit mission took place from 13 to 31 March 2023 at the country office in Kampala and included visits to the Arua and Southwest area offices.

35. The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.



III. Results of the audit

Audit work and conclusions

36. Six observations resulted from the audit, relating to governance and risk management, beneficiary management, non-governmental organization management, supply chain, resource management, and monitoring.

37. A simplified standard process diagram is included for several audited functional areas. These diagrams indicate the main control areas reviewed. When the audit noted exceptions or weaknesses, the related observations are shown, along with their priority rating (red for high-priority and yellow for medium-priority observations). Any other audit issues assessed as low priority were discussed with the country office directly and are not reflected in the report.

Governance and risk management

38. The CSP initially covered the period 2018–2022. In September 2019, WFP commissioned a CSP mid-term review to assess the implementation progress of CSP activities. In 2020, the Government of Uganda approved the third National Development Plan (NDP III), which defines priorities from 2021–2025.⁷ In June 2021, WFP extended the CSP period to 2025 based on the results of the CSP mid-term review, and to align with NDP III and the UNSCDF. An end-of-CSP evaluation scheduled to start at the end of 2023 with expected completion in 2024 will inform the development of the new CSP.

Positive practices

39. Management oversight meetings and committees, supported by operational dashboards, were effective; and standard operating procedures were in place for the main functional areas reviewed. The country office also continued to build the capacity of the Risk Management and Compliance Unit, which played an important role in identifying and managing operational and fraud risks, coordinating with other units and external shareholders, and undertaking periodic checks of WFP's cooperating partners. In addition, the country office has risk indicators and metrics with defined tolerance levels to help management take risk-informed decisions.

40. In 2020, the country office undertook an efficiency and restructuring exercise with an external consulting firm to adjust its organizational structure and operations for the extended CSP period, based on projected funding reductions. One of the outcomes of the exercise was a 26 percent reduction in headcount⁸ and a 16 percent reduction in staff costs.

Observation 1: Country strategic plan

41. With declining funds in the past three years, the country office implemented ration cuts to beneficiaries in 2020, 2021 and 2022 while continuing to revise its budget upwards.⁹ The funding shortfall, as confirmed by donors, is expected to continue and led the country office to review its resources, operating costs, and organizational structure. In May 2023, the country office introduced cost containment initiatives. At the time of the audit reporting stage, the country office, in coordination with the regional bureau, revised its 2023 needs-based and implementation plan. The country office will also review its CSP activities with the upcoming evaluation expected to be completed in 2024.

⁷ The United Nations Sustainable Development Cooperation Framework aligns with the NDP III timeframe and priorities.

⁸ A reduction of 147 staff positions, from 574 to 427.

⁹ The last two CSP budget revisions (sixth and seventh) increased the total budget by USD 613 million, covering three years.



Partnership action plan

42. In 2022, the country office did not have a partnership action plan to guide the strategic and systematic engagement of all partners supporting the CSP implementation. In 2022, with funding reductions and a greater focus on integrated resilience programming in Uganda, the regional bureau highlighted the need for the country office to have a forward-looking partnership action plan that could inform the development of the 2025 CSP.

43. At the time of the audit mission, the country office was drafting the action plan. A review of the draft indicated that crucial elements of an effective partnership action plan were not included, such as: (a) the WFP country office value proposition (for example, existing detective controls, automation, and demonstration of cost-effectiveness) and competitive advantage; (b) the resourcing outlook with a timeline of prioritized actions; and (c) recognition of non-governmental organizations as WFP partners. In addition, at the time of the audit mission, the country office was also planning to review the costs related to field-level agreements with cooperating partners.

Gender and protection

44. The country office identified the need to strengthen its programmatic focus on gender and protection. It was enrolling in the WFP gender transformation programme and had adjusted the positioning and reporting line of gender and protection staff to country office management.

45. Field-level agreements with partners did not have a dedicated budget for gender and protection. The gender action plan was funded on an ad-hoc basis and had limited visibility with management. As a result, the country office did not have a consolidated view of progress on gender and protection initiatives, which were relevant to multiple CSP activities. At the time of the audit reporting, the country office has just concluded the new multi-annual field-level agreements with partners, which have been reduced to the bare minimum given the severe funding constraints.

School meals programme agreement

46. The country office partnered with the Government of Uganda to support the implementation of the school meals programme in Karamoja. It provided in-kind assistance to school children in 315 schools and contributed to government capacity strengthening. There was no signed agreement with the Government outlining the responsibilities and accountabilities of the school meals programme, and this limited WFP's formalized management oversight and monitoring arrangements.

Underlying causes: Development of the partnership action plan for the CSP and tracking of funds for gender and protection not prioritized; and delays in finalizing the memorandum of understanding and implementation plan for the school meals programme.

Agreed Actions [Medium priority]

The country office will:

- (i) Finalize the partnership action plan to include: (a) a resourcing outlook with a timeline of prioritized actions; and (b) recognition of non-governmental organizations and other entities as WFP partners.
- (ii) Finalize the school meals programme agreement with the Government of Uganda.

Timeline for implementation

31 December 2024



Beneficiary management

47. The country office assisted 1.8 million beneficiaries in 2022, of whom 1.3 million (73 percent) were refugees in 13 settlements and 494,051 (27 percent) Ugandan nationals.

48. The audit performed a test of the main controls in the beneficiary management process, including design, delivery, assurance mechanisms, support systems and security and privacy aspects.

Pre-distribution beneficiary information analysis

49. Following the recommendations of the 2019 internal audit,¹⁰ the country office implemented a digital beneficiary and assistance management system (BIAMS)¹¹ in 2022 to process the data received from UNHCR to strengthen independent analyses of beneficiary information, mainly for CBT operations.

50. At the time of the audit fieldwork, the country office was scaling up the use of BIAMS to include in-kind beneficiaries.

51. Through the BIAMS, in March 2022, the country office detected and highlighted to UNHCR household size anomalies in the immediate cash distribution list in one refugee settlement. This prompted UNHCR to conduct its analyses of all refugee information. WFP and UNHCR separately reported the irregularities identified to the Office of the Prime Minister, which investigated and implemented actions from the investigation findings.

Refugee prioritization exercise

52. In 2021, to respond to declining funding, WFP rolled out phase 1 of the beneficiary prioritization (phased approach) to geographically prioritize and classify refugee settlements receiving in-kind food assistance into three groups based on vulnerability levels across the West Nile, Northern and South-Western Uganda. In June 2022, WFP implemented phase 2 to geographically prioritize and classify refugee settlements in two groups based on vulnerability levels and adjusted one group in South-Western Uganda to include household-level vulnerability.

53. Phase 3 of the prioritization exercise based on household-level vulnerability was ongoing during the audit fieldwork. The country office plans launched phase 3 in July 2023, classifying 1.3 million refugees in the 13 settlements¹² into three vulnerability categories, and suspending food assistance to beneficiaries in the least vulnerable category.

Appeals mechanism related to the refugee prioritization exercise

54. In 2022, as part of the launch of phase 2 of prioritization, WFP and UNHCR developed a joint inter-agency appeals mechanism, led and managed by UNHCR to allow beneficiaries to register appeals for higher vulnerability and ration levels. At the time of the audit mission, there were 46,000 appeals pending resolution, casting doubt on the effectiveness of the appeals process and negatively impacting beneficiary perception of the upcoming phase 3 joint inter-agency appeals mechanism to be launched in July 2023.

55. To address this issue, the country office is engaging UNHCR to lead a joint fundraising advocacy strategy for the appeals mechanism. It is also important for the country office to have a clear and consistent message about the reliability of the appeals mechanism, including actions to resolve pending appeals in the context of the phase 3 prioritization exercise. At the time of the audit reporting, the joint communication strategy was updated to include key messages on the pending prioritization phase 2 appeals.

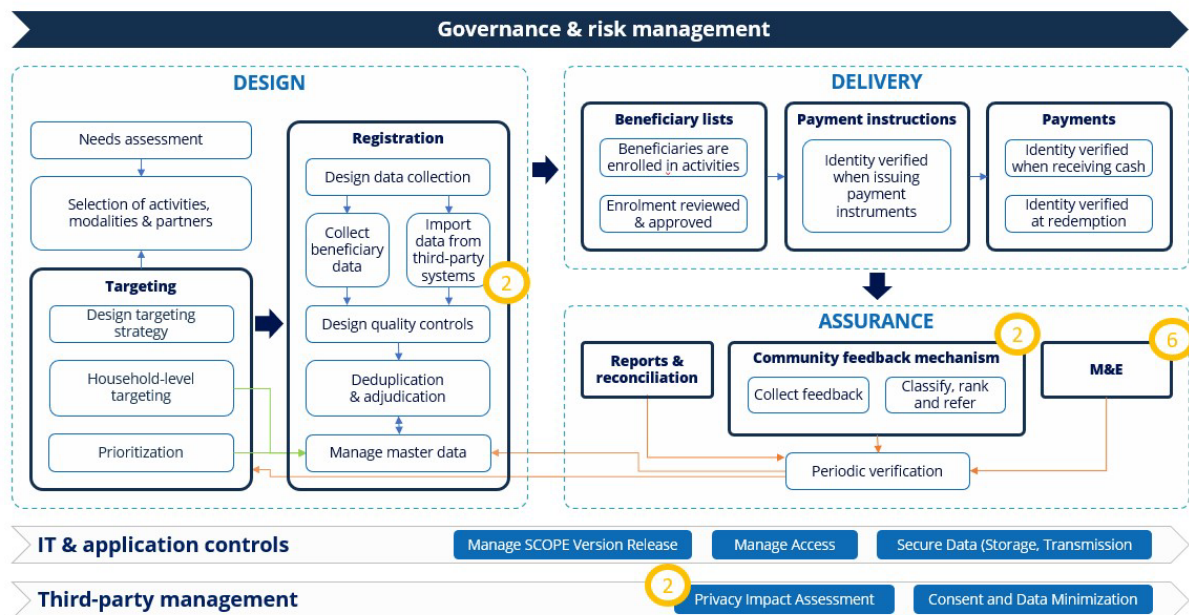
56. Overall, key controls over targeting and prioritization, beneficiary identification and verification were established and operating effectively. The country office's approach to prioritization phase 3, based on an index-based method and community consultations to determine vulnerability levels, is considered a model by external stakeholders.

¹⁰ Internal Audit of WFP Operations in Uganda – February 2020 (AR/20/06) - <https://www.wfp.org/audit-reports/internal-audit-wfp-operations-uganda-february-2020>.

¹¹ This consisted of the corporate beneficiary and transfer management platform and the CBT data assurance tool.

¹² Refugee settlements include Kyaka II, Rwamwanja, Lobule, Nakivale, Oruchinga, Kyangwali, Adjumani, Kiryandongo, Palabek, Rhino Camp, Bidibidi, Palorinya and Imvepi.

Figure 2: Simplified process diagram and related audit observations for beneficiary management



Numbers in the diagram represent the related audit observations and their respective priority rating (yellow represents medium-priority observations).

Observation 2: Beneficiary management and data analytics

Privacy impact assessment

57. At the time of the audit mission, the country office was conducting a limited-scope privacy impact assessment (PIA) covering activities 2 and 3.¹³ The scope of the country office's PIA excluded the refugee response (activity 1), limiting the identification of risks associated with processing beneficiary personal data and mitigation measures for the inter-agency refugee response.

58. The corporate requirement for country offices such as Uganda with joint UNHCR-WFP programmes to undertake a PIA for operations processing biometric information has not considered: (a) the global data-sharing agreement between UNHCR and WFP; (b) WFP's reliance on UNHCR corporate beneficiary management systems; and (c) the UNHCR-WFP joint programme excellence targeting hub, supporting country and regional offices to operationalize global commitments. As a result, many country offices with this type of set-up, including Uganda, face challenges to carry out a PIA. Efficiency gains from scale effects could be achieved via an HQ-led single cross-cutting PIA exercise that would benefit the global UNHCR-WFP joint programmes.

Collaborative data analyses with the United Nations High Commissioner for Refugees (UNHCR)

59. The country office relied on beneficiary data received from UNHCR's corporate beneficiary registration systems¹⁴ as outlined in the data-sharing agreement to perform: (a) pre-distribution data analysis of the beneficiary distribution list to identify any anomalies and share feedback with UNHCR for corrective actions; and (b) post-distribution reconciliation and analysis, to ensure the intended beneficiary received the correct entitlement and share feedback with UNHCR to update household details in its corporate beneficiary registration system.

¹³ Activities 2 and 3 provide cash and food transfers for women and men participating in community asset-creation projects, and technical assistance for the Government through south-south cooperation and other initiatives.

¹⁴ ProGres and the global distribution tool.



60. The country office's analyses of beneficiary data, anomaly detection and corrective action coordination with UNHCR confirmed the opportunity to enhance the maturity of its own data analytics and understanding of UNHCR's data analytical capabilities to improve beneficiary assurance mechanisms. This can be achieved through collaborative exchanges of data analytical methodologies and results, given UNHCR's consolidated view of beneficiary data.

61. In 2022, WFP and UNHCR established a regular bilateral forum to discuss data-sharing challenges. On an ad-hoc basis, WFP shared its data analysis results to encourage corrective actions from UNHCR and the Office of the Prime Minister. The bilateral forum and the planned BIAMS team organizational set-up and structure are good entry points to enhance collaboration through formalized and standardized sharing of data analyses results.

WFP beneficiary data analysis

62. The country office's beneficiary data analysis was dispersed across various activities: the BIAMS data analysis and data visualization focused on activity 1; and separate data analysis and visualization tools were developed for activity 2. The country office had yet to implement integrated beneficiary data analyses and reporting across all programmes. At the time of the audit fieldwork, the country office was finalizing the organizational set-up and structure to drive BIAMS, which is intended to consolidate and align beneficiary data analysis.

Beneficiary appeals and feedback

63. In 2019, the UNHCR-led inter-agency helpline was launched in all refugee settlements, with the aim of expanding communication channels with refugees and enhancing accountability to affected populations. Every month, UNHCR provides the country office with beneficiary feedback related to WFP operations, which is included in the country office's monthly community feedback report.

64. At the same time, the cases received from the inter-agency helpline were not classified into the three main categories used for cases received from the country office's own hotline. As a result, these cases were not analysed in depth, tracked and followed up in parallel with other beneficiary feedback to provide a comprehensive picture of the feedback provided by beneficiaries.

Underlying causes: Current objectives, processes, tools, roles and responsibilities for inter-agency collaboration on data analyses not yet fully explored and identified due to the agencies': (a) other operational priorities requiring data analytics; (b) varying data analytics capabilities; and (c) ad hoc nature of sharing analytics results; limited country office expertise to fully complete and implement a PIA and PIA of UNHCR/WFP joint programmes in support of country offices not considered corporately; and categorization of beneficiary feedback focused on the WFP hotline cases, but the inter-agency helpline case classification was not considered.

Agreed Actions [Medium priority]

1. The Emergencies and Transitions Service Unit and the Global Privacy Office will assess the feasibility of conducting a corporate privacy impact assessment of joint programmes between the United Nations High Commissioner for Refugees and the World Food Programme.
2. The Global Privacy Office, in coordination with the Regional Bureau for Eastern Africa, will include the Uganda Country Office as one of the pilot countries for the roll-out of the privacy impact assessment tool.
3. The country office will:
 - (i) In coordination with the headquarters data assurance team, assess and define the objectives and processes for the United Nations High Commissioner for Refugees collaboration and coordination on data analysis and assurance.
 - (ii) Analyse and align the complaints/cases received from the interagency helpline with World Food Programme hotline categories.



Timeline for implementation

1. 31 March 2024
2. 31 March 2024
3. 31 March 2024

Non-governmental organization management

65. During the audit period, the country office contracted 21 non-governmental organizations (NGOs) to implement programmatic activities; 16 of which were international NGOs. NGOs were responsible for food distribution and final distribution point management, while commercial service providers were responsible for transport, and WFP for warehouse management.

66. The audit reviewed the governance and oversight of NGO management, partner selection, including due diligence, capacity assessment and performance evaluation across area and field offices. A tailored review of field level agreement (FLA) contract management was carried out covering advances, expense recognition and partners' reporting.

Positive practices

67. In line with the Grand Bargain¹⁵ commitment to increase the institutional capacities of local partners, the country office set up three-year strategic partnerships with its NGOs.

68. The country office: (a) carried out a fraud risk assessment and country-wide training of NGOs on anti-fraud and anti-corruption; and (b) initiated several improvements in risk-based monitoring (spot-checks) and administrative handling of the NGO invoices, including the issuance of a WFP invoice processing guide for field staff and NGOs.

69. The country office ensured the segregation of duties between NGOs and commercial service providers during food distribution in settlements, as verified during the audit field visits in the Arua and Southwest areas.

Observation 3: Non-governmental organization management

70. The country office cooperating partner management team is responsible for all contracting processes with non-governmental organizations through FLAs.¹⁶ Some processes such as field-level implementation, coordination and invoice management have been decentralized to the area offices. In 2022, the country office issued purchase orders under the FLAs signed with NGOs for USD 12.5 million. Since the inception of the CSP, the NGO management team has reported at different times to various departments (Programme Unit, Partnership Unit, and Emergency Response Unit).

Set-up and standard operating procedures

71. Although some practices have improved (see paragraph 67), the NGO management standard operating procedures had not been updated since 2018. Further, the existing decentralized set-up limited the country office team's budget and oversight mechanisms over the area office teams.

72. The country office established a partnership task force to oversee NGO contractual, budget and invoicing matters. Nonetheless, the task force did not meet regularly and, initially, did not have terms of reference, making its role and responsibilities unclear.

¹⁵ The Grand Bargain is a set of commitments made by 15 of the largest donors and aid organizations, including WFP, at the World Humanitarian Summit in May 2016. One of the core commitments is supporting local and national responders on the front line.

¹⁶ From the call for expression of interest and due diligence to the FLA signing and performance evaluations.



73. At the time of the audit fieldwork, the country office was: (a) updating the NGO management standard operating procedures and shifting the NGO management unit's reporting line from the head of partnerships to the head of programme; and (b) finalizing the partnership task force's terms of reference and regularized meetings.

Partner due diligence

74. In 2021, the country office set up three-year FLAs with its partners and carried out the due diligence in line with corporate standards prior to contracting. In 2022, corporate NGO Partnerships unit rolled out globally the United Nations Partner Portal (UNPP)¹⁷ for partnering with NGOs and its use has recently become mandatory with a corporate directive issued in August 2023. The NGO Partnership Manual now requires the due diligence process to be performed in the portal to inform the contracting and implementation of FLAs. During the audit period, the due diligence status of four of the six sampled NGOs with long-term FLAs was flagged as "invalidated" by the other UN agencies in the portal, which brings potential operational risks. In addition, the country office did not ensure that partners have cross-checked the sub-contractors against the United Nations sanctions list.

Capacity strengthening / communication

75. Area offices carried out capacity assessments and performance evaluations of partners, which are cross-functional in nature, involving both area office and country office personnel. Area offices also received regular feedback on WFP's performance from the NGO partners, while the country office performed financial spot-checks.

76. Capacity issues, performance gaps, and partners' feedback were not consolidated, tracked, or monitored centrally by the country office NGO management unit, and were not systematically reported to country office senior management.

77. Sampled NGO partners interviewed highlighted the need for a consistent and standard approach to FLA provisions, and timely communication of budget matters for proper planning and resourcing.

Field-level agreement payments and expenses

78. Delays in recording partner expenses remained an area for improvement, as highlighted by the 2021 regional bureau finance oversight mission. In 2022, there were delays in recording expenses amounting to USD 429,000 and invoices amounting to USD 352,000 associated to purchase orders were not paid on time. In addition, some provisions of FLAs signed¹⁸ were not encoded in WFP's corporate systems, which should have been considered when purchase orders were issued.

Underlying causes: Yet to apply the recently issued corporate guidance requiring mandatory use of UNPP; staff restructuring in the area offices; and absence of standard FLA management onboarding package for new country office staff.

Agreed Actions [Medium priority]

The country office will:

- (i) Review and consider the due diligence status updates and results of non-governmental organization partners in the UNPP to inform the contracting and implementation of field-level agreements.
- (ii) Conduct training sessions for the relevant staff on corporate tools for non-governmental organization contractual and budget matters across activities for the field offices.

Timeline for implementation

30 April 2024

¹⁷ The UNPP is an inter-agency platform for civil society organizations to engage with the United Nations on partnership opportunities. Its use is mandatory within the WFP NGO management processes for the due diligence and selection of NGOs.

¹⁸ Provisions missing include FLA values and duration and cash/tonnage requirements.



Cash-based transfers

79. In 2022, cash-based transfers (CBTs) represented 40 percent of WFP assistance to beneficiaries in Uganda, with a transfer value of USD 45 million distributed to 844,245 beneficiaries. The transfers consisted of unconditional cash transfers (98 percent) and transfers for the malnutrition prevention activity (2 percent). As a result of COVID-related operational challenges linked with the provision of in-kind food as well as programmatic and efficiency-related considerations, at the time of the audit fieldwork, the country office was in the process of continuing the scale-up of CBTs and accelerating the shift from immediate cash to agency banking as a delivery mechanism.

80. Immediate cash (previously called 'bank-on-wheels') remained the main delivery mechanism at 70 percent, followed by transfers to beneficiary cash accounts (agency banking model via regular debit cards) at 30 percent. The country office worked with two financial service providers¹⁹ for agency banking and identified mobile money²⁰ as one of the most appropriate transfer mechanisms to reduce its transfer costs.

81. The audit performed tests of key controls in CBT processes and systems, including governance, set-up and delivery, ensuring that transfers reached the intended beneficiaries (see depiction in Figure 3).

82. The audit also followed up on the implementation of the regional bureau oversight recommendations.

83. Following the recommendation of the 2019 internal audit, the country office established CBT reconciliation processes and set up the reconciliation task force, which reported monthly to the cash working group. The area offices performed transfer reconciliations at the end of each cycle, and any related anomalies were validated. At the time of the audit mission, the country office was verifying discrepancies in outstanding transfer reconciliations from August 2022 onwards, most²¹ of which were eventually cleared and led to the closure of the related open purchase orders. Validated transfer reconciliations were required to close open CBT purchase orders.

84. A cross-functional CBT oversight mission conducted by the regional bureau in December 2021 indicated five high-priority areas for improvement: (i) scale-up strategy; (ii) beneficiary management systems; (iii) decentralisation of tasks; (iv) reconciliations; and (v) post-factum commitments. At the time of the audit mission, the country office had implemented all the recommendations, pending validation and confirmation from the regional bureau.

85. In general, the controls related to CBTs were functioning and there were no reportable findings in this area.

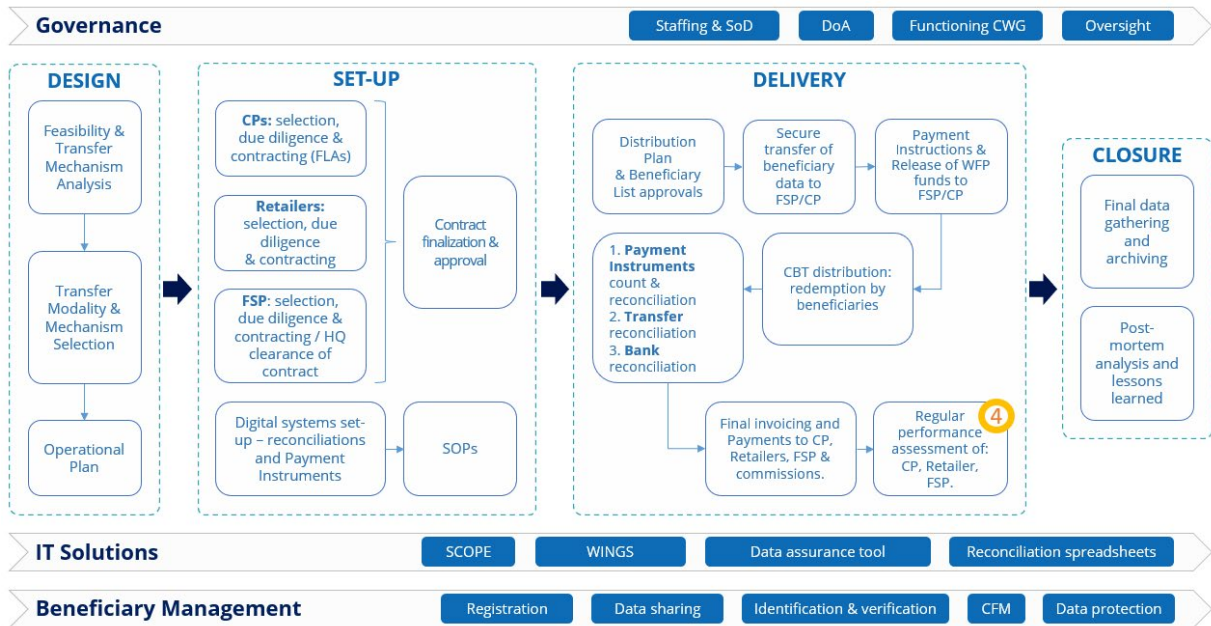
¹⁹ (i) Post Bank Uganda Limited since 2014 mainly for immediate cash; and (ii) Equity Bank Uganda Limited since 2019 for agency banking, with whom extensions and new contracts were negotiated during the audit period.

²⁰ Through mobile network operators Airtel and MTN.

²¹ At the time of the report issuance, the said open items were closed.



Figure 3: Simplified process diagram and related audit observations for cash-based transfers



Numbers in the diagram represent the related audit observations and their respective priority rating (yellow represents medium-priority observations).

Supply chain (including procurement, logistics and food safety and quality)

86. The supply chain in the Uganda Country Office includes procurement and logistics functions. The audit assessed supply chain main controls (see Figure 4 for results).

Figure 4: Simplified process diagram and related audit observations for procurement



Numbers in the diagram represent the related audit observations and their respective priority rating (yellow represents medium-priority observations).



Food procurement

87. In 2022, the country office procured food totalling USD 63 million, 59 percent of which was sourced locally, 33 percent regionally, and 8 percent internationally. The audit reviewed key controls in food procurement, including tendering, vendor selection and contracting, commodity safety and quality inspection and post-tender contracting.

88. In general, key controls related to food procurement were functioning and there were no reportable findings in this area.

Goods (non-food) and services procurement

89. The country office procured goods and services in 2022 totalling USD 22 million. In this area, the audit tested key controls in procurement which included pre-tendering, vendor selections, contracting and post-tender contracting, resulting in one observation detailed thereafter.

Transport contracting

90. The country office has three central delivery points and 11 extended delivery points for the reception and storage of commodities. The country office uses a competitive contracting process for the inland transportation of commodities and a combination of single contractor and tariff system for the transport of commodities to the corridor countries.²²

91. The audit reviewed key controls related to transport contracting (tariff system and single contractor) and logistics-related functions.

92. In general, key controls related to logistics were functioning and there were no reportable findings in this area.

Warehouse management assessment

93. The Regional Bureau of Eastern Africa conducted a logistics oversight mission in February 2022 and made a recommendation for the country office to reassess its warehouse network and capacity, taking into account the planned CBT scale-up. At the time of the audit reporting, the implementation of this open recommendation was in progress.

94. In collaboration with the country office, the regional bureau developed a dashboard for warehouse utilization monitoring. In addition, the country office signed an agreement with the World Health Organization (WHO) and other international non-governmental organizations to rent out some unused storage spaces in line with Activity 10²³ of the Country Strategic Plan.

Food safety and quality

95. Food procurement is centralized at the country office level. In 2019, the country office hired a food technologist to provide support, guidance, and training to WFP area/field offices as well as important partners on food safety and quality (FSQ) issues. The audit reviewed FSQ risk management activities and compliance with corporate standards for food procured in and passing through (via the food corridor network) Uganda.

96. In general, key controls related to FSQ for local food purchases were functioning and there were no reportable findings in this area.

²² The country office is a logistics corridor, receiving, providing, and supplying food and general cargo to neighbouring countries such as South Sudan, Burundi and Kenya.

²³ Provide supply chain services and expertise to enable partners to deliver humanitarian assistance.



Observation 4: Goods and services procurement

97. In 2022, the country office had 88 categories for goods and services, issued 900 purchase orders, and carried out ad-hoc reviews prioritizing high-value categories.

98. There was no process to systematically identify potential vendors and update the vendor roster. With decreasing funds, there is an opportunity to provide value for money by maintaining a wider, updated roster of more competitive suppliers.

99. Goods and services procurement was decentralized to requesting units at area offices and country office (functional units) level, each with a delegated authority of up to USD 10,000. There was no formalized process to update the procurement plan, which limited the country office's ability to adjust the plan with actual data and new procurement information. The country office relied on ad-hoc review meetings between the procurement unit and the requesting units.

100. Requesting units did not systematically complete the vendor performance evaluation as required by policies. As a result, they missed the opportunity to regularly re-assess the vendors and their performance and document issues faced as a result of non-delivery/performance in a timely way.

Underlying causes: Diversity of goods and services categories, and the efforts required to complete the review of the roster; decentralized procurement planning in area offices involving a manual process to regularly review the plan; high number of purchase orders released per year; and the manual process involved in evaluating vendors.

Agreed Actions [Medium priority]

The country office will:

- (i) Formalize the periodic review and update of the vendor roster to ensure coverage of the main and relevant categories of goods and services based on existing criteria such as value, frequency of procurement, and so on.
- (ii) Perform a high-level mid-year review of the country office procurement plan in collaboration with relevant units and area offices and report the results to country office management.
- (iii) Establish a centralized tool to track and monitor vendor performance issues and evaluations in coordination with requesting units.

Timeline for implementation

31 August 2024

Resource management

101. At the time of the audit reporting, the country office had net funding requirements for 2023 amounting to USD 258 million, compared to a forecast of USD 64 million, a different position than that at the end of 2022 (see paragraph 21). This discrepancy resulted in pipeline breaks affecting 67 percent of CBT operations. The risks related to funding shortfalls identified in the 2022 country office risk register have materialized.²⁴

102. The audit reviewed the country office's processes to: (a) monitor the availability of resources, allocation of funds to activities, and linkages with the prioritization exercise; and (b) engage with donors and examine mitigations linked to resource mobilization, provision of updates and information, and overall management of important donor relations.

²⁴ Fund management challenges were also highlighted by the regional bureau in 2021.



Observation 5: Donor condition and funding forecast tool

103. There were data quality issues in the country office's use of the corporate agreement tool (Salesforce²⁵) – seven funding opportunities with high and medium probabilities, amounting to USD 20 million for 2022 and USD 9 million for 2023, were recorded as '*opportunities not pursued*' by the country office primarily because of duplicated entries into the tool. At the time of the audit reporting, the country office, with support of the regional bureau, performed manual validation of entries encoded in Salesforce to ensure that they are up-to-date based on the latest communication with donors, and to clean up duplicated entries. This review needs improvement to enhance accuracy by ensuring proper documentation of key information in the implementation plan and referencing duplicated entries already corrected in Salesforce.

104. Accurate funding forecasts and their associated probabilities should be encoded into Salesforce as it is interfaced and directly informs the implementation plan funding information, which in turn informs donor engagement and fundraising at country office and corporate levels.

Underlying causes: Inadequate staff skills in the use of Salesforce; and insufficient management review of Salesforce data.

Agreed Actions [Medium priority]

The country office will operationalize the monthly review to validate the accuracy of funding opportunities entered in Salesforce.

Timeline for implementation

30 April 2024

Monitoring

105. The country office Research, Assessment and Monitoring (RAM) Unit's functions include vulnerability assessment and mapping, monitoring and evaluation, community feedback mechanism and community engagement, BIAMS (co-chaired with technology unit), analytics and systems. The unit is headed by a RAM officer who reports directly to the head of programme. According to the country office organizational structure, the monitoring function consists of 43 staff across the head and area offices.

106. In 2022, the country office had an average monitoring coverage of 45 percent of final delivery points planned for monitoring visits. With the limited number of monitoring staff and the reduced prioritization of monitoring activities, the country office focused its distribution monitoring for programme activities in CBT, nutrition and in-kind food assistance with a coverage of 88 percent, 52 percent and 41 percent, respectively.

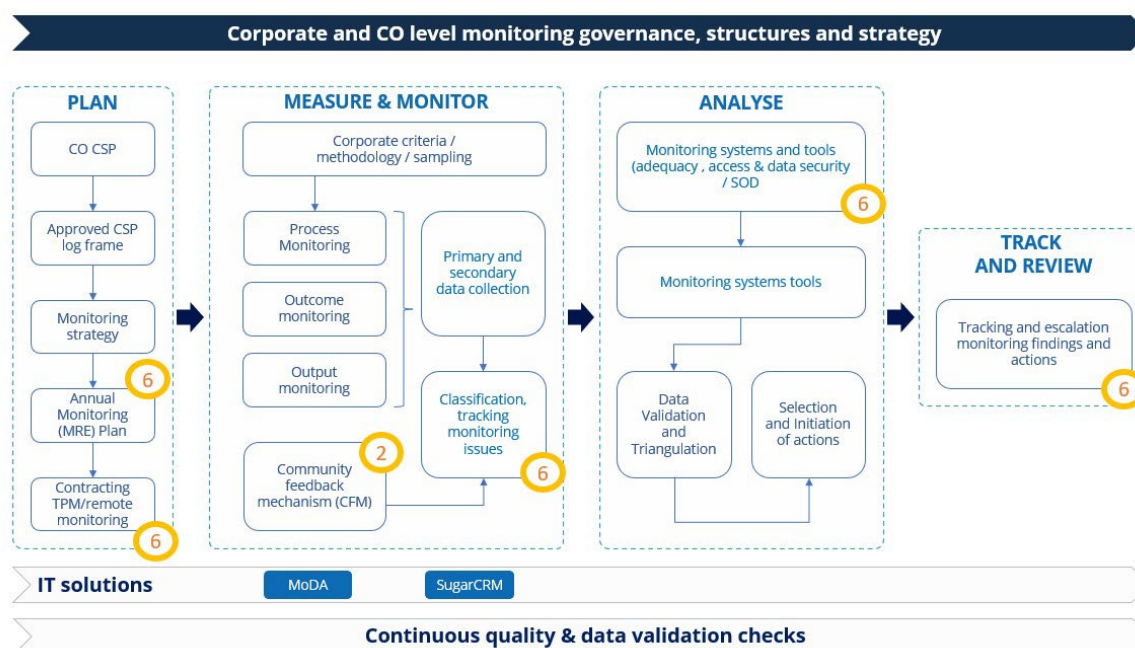
107. The country office used the corporate data collection tool (MoDA). The audit tested key controls in the monitoring cycle from risk-based monitoring, staffing and resourcing to monitoring plan coverage, reporting and follow-up of monitoring issues.

108. Of the 11 recommendations made by the Regional Bureau for Eastern Africa after its December 2021 monitoring and oversight mission, five were fully implemented at the time of the audit fieldwork and six were in different stages of implementation, to be completed in 2023.

109. The country office's funding shortfall and reduced rations levels for refugees increased beneficiary protection risks. WFP and UNHCR regularly consulted to ensure a participatory design of phase 3 of the prioritization approach and undertook joint risk assessments on operationalizing this phase to identify various monitoring actions to mitigate protection risks.

²⁵ Salesforce is the WFP corporate tool for donor intelligence and forecasting, and the repository of agreements.

Figure 5: Simplified process diagram and related audit observations for monitoring



Numbers in the diagram represent the related audit observations and their respective priority rating (yellow represents medium-priority observations).

Observation 6: Monitoring activities

Positioning and structure

110. Of the 43 total staff in the monitoring function – four monitoring officers, two monitoring associates, 31 field monitoring staff, three business support assistants and three business support assistants dedicated to the community feedback mechanism hotline team – only 37 people²⁶ were responsible to monitor programme activities, covering around 2,400 final delivery points. At the time of the audit reporting phase, the country office was reviewing the total number of final delivery points. The field monitoring staff across the three area offices had overlapping roles in programme implementation. This created a conflict of interest and reduced prioritization of monitoring activities.

111. The country office neither established a risk-based resource allocation for programme monitoring across CSP activities, nor undertook a monitoring cost analysis. As a result, it was unclear how resources were allocated to ensure effective monitoring of the number of activity sites and other programme monitoring activities.

112. Further, the area and field monitoring staff did not have a technical reporting line to the country office Monitoring Unit. This resulted in limited visibility, coordination, and knowledge sharing of monitoring activities. At the time of the audit fieldwork, the country office's RAM joint workplan included various actions to review the monitoring structure and technical reporting lines.

Monitoring strategy and standard operating procedure

113. During the audit fieldwork, the country office prepared a draft monitoring standard operating procedure (SOP) and was undertaking various activities to update the monitoring SOP. An analysis of the draft monitoring SOP indicated that some technical areas needed to be reviewed and updated to strengthen monitoring activities, cost efficiency and compliance with corporate requirements, and to support monitoring activities linked to phase 3 of the refugee response prioritization exercise. These included: (a) monitoring vision and focus; (b) roles and responsibilities, including segregation of duties between monitoring and programme; (c) outsourced

²⁶ Four monitoring officers, two monitoring associates and 31 field monitoring staff across the head and area offices.



monitoring; and (d) monitoring systems, including risk-based monitoring, tools, data quality and monitoring issues tracking.

Underlying causes: Monitoring structural configuration and reporting line; vacant staff position delayed required analysis to trigger an update of the standard operating procedure and review of the monitoring coverage and required resources; RAM's prioritization of assessments and analyses needed for the refugee prioritization phase 3 exercise; and limited head office integration with area and field office monitoring tools.

Agreed Actions [Medium priority]

The country office will:

- (i) Review the existing monitoring function structure, considering roles and responsibilities, ensuring segregation of duties between monitoring and programme, sufficient resource allocation and revisiting the technical reporting line of field monitoring staff to strengthen coordination, reporting and knowledge sharing on monitoring findings.
- (ii) Update the monitoring standard operating procedure to include: (a) monitoring vision and focus; (b) outsourced monitoring; and (c) monitoring system, including risk-based monitoring, tools, data quality and monitoring issues tracking.

Timeline for implementation

31 July 2024



Annex A – Agreed action plan

The following table shows the categorization, ownership and due date agreed with the audit client for all 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 country office level.

#	Observation (number/title)	Area	Owner	Priority	Timeline for implementation
1	Country strategic plan partnerships and costs	Governance and risk management	Country office	Medium	31 December 2024
2	Beneficiary management and data analytics	Beneficiary management	Emergencies and Transitions Service Unit and Global Privacy Office Global Privacy Office Country office	Medium	31 March 2024 31 March 2024 31 March 2024
3	Non-governmental organization management	Non-governmental organization management	Country office	Medium	30 April 2024
4	Goods and services procurement	Supply chain	Country office	Medium	31 August 2024
5	Donor condition and funding forecast tool	Resource management	Country office	Medium	30 April 2024
6	Monitoring activities	Monitoring	Country office	Medium	31 July 2024



Annex B – Definitions of audit terms: ratings and priority

1 Rating system

The internal audit services of UNDP, UNFPA, 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.
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. Issues identified by the audit were unlikely to significantly affect the achievement of the objectives of the audited entity/area. Management action is recommended to ensure that identified risks are adequately mitigated.
Major improvement needed	The assessed governance arrangements, risk management and controls were generally established and functioning, but needed 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: (a) observations that are specific to an office, unit or division; and (b) observations that may relate to a broader policy, process or corporate decision and may have a broad impact.²⁷

²⁷ 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-risk and high-risk observations. Implementation of agreed actions is verified through the corporate system for the monitoring of the implementation of agreed actions. The purpose of this monitoring system is to ensure that 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.

The Office of Internal Audit monitors agreed actions from the date of 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, the Office of Internal Audit 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, the Office of Internal Audit continues to ensure that the office in charge of the supervision of the unit which 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. The Office of Internal Audit 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

BIAMS	Beneficiary and assistance management system
CBT	Cash-based transfer
CSP	Country strategic plan
DRC	Democratic Republic of Congo
FLA	Field level agreement
FSQ	Food safety and quality
NDP III	Third National Development Plan
NGO	Non-governmental organization
PIA	Privacy impact assessment
RAM	Research, Assessment and Monitoring
SOP	Standard operating procedure
UNHCR	United Nations High Commissioner for Refugees
UNPP	United Nations Partner Portal
UNSDCF	United Nations Sustainable Development Cooperation Framework
USD	United States dollar
WFP	World Food Programme
WHO	World Health Organization

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