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# Internal Audit of WFP Operations in Angola

Office of the Inspector General  
Internal Audit Report AR/24/05



World Food  
Programme

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## I. Executive summary

### WFP Angola Office

1. As part of its annual workplan, the Office of Internal Audit conducted an audit of WFP operations in Angola. The areas in the audit scope included: risk management and oversight, beneficiary management, voucher transfers, monitoring, management of cooperating partners and service provision. The audit covered the period from 1 July 2022 to 31 December 2023. Over this period, WFP expenses amounted to USD 16 million, and the office reached approximately 154,000 beneficiaries.

### Audit conclusions and key results

2. Based on the results of the audit, the Office of Internal Audit reached an overall conclusion of 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.

3. The audit report contains five high and one medium-priority observations. The high-priority observations are related to gaps in need assessments, inefficient use of the voucher transfer modality, limited follow-up and management oversight on the implementation of regional bureau recommendations, insufficient assurance from monitoring and community feedback mechanisms, and limited documentation of the cooperating partner management process. The high-priority issues are detailed as follows (para 4-7):

4. There was an absence of updated need assessments as the Government of Angola approved the latest Integrated Phase Classification in 2021. The office did not carry out any exercise or additional assessments that could be used to advocate for the needs of crisis-affected people and enable more resource mobilization.

5. The office did not use corporate assessment tools to determine the appropriate transfer modality for crisis response, this resulted in delays of up to nine months in the activities and gaps in controls such as reconciliation of planned versus actual distributions. While the regional bureau had carried out support missions to strengthen these processes, the office did not systematically follow up and track implementation of recommendations.

6. The community feedback mechanism did not meet minimum corporate requirements related to independence of the process, systematic recording, and follow-up of complaints. The office did not have a monitoring plan, and coverage was insufficient. Field monitoring staff supported food distributions rather than providing independent assurance on delivery processes.

7. There were gaps in the documentation for the selection and evaluation of cooperating partners and the office did not have a standard operating procedure in place to outline roles and responsibilities for the process.

8. The main root causes of the issues identified were: (i) insufficient staffing level and competencies; and (ii) unclear planning, processes and procedures. The regional bureau will need to provide additional support to the office to address these causes. Management has agreed to address the reported observations and to work to implement the agreed actions by their respective due dates.

9. 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

### Angola

10. Angola is a resource-rich country that continues to face significant challenges, including dependence on oil, macroeconomic instability, climate change and large pockets of people affected by poverty, food insecurity and lack of access to basic social services. It has a population of approximately 33 million and, since 2017, it has been host to refugees from the Democratic Republic of the Congo, most of them living in the Lovua camp in Lunda Norte province. Since 2019, several voluntary repatriations have reduced the number of refugees from 35,000 to 6,300.<sup>1</sup>

11. Droughts affected the south of the country for five consecutive years. Poor harvests, depleted food reserves, and limited income opportunities put a heavy burden on the livelihoods of many families in the affected areas, with approximately 850,000 people in need of food assistance.<sup>2</sup>

12. Prices increased officially by 20 percent in 2023 due to a combination of reduced fuel subsidies, currency devaluation, and global markets. Further reductions in fuel subsidies will likely cause additional price increases negatively affecting urban and rural poor households' purchasing power. The expectation of future rise in food prices is likely prompting some suppliers to withhold stocks of wheat and maize flour from market sale.<sup>3</sup>

### WFP operations in Angola

13. The office launched its interim country strategic plan in January 2020 with a budget of USD 28 million over three years. The plan, through four budget revisions, was extended until June 2024 in alignment with the United Nations Sustainable Development Cooperation Framework. The latest revised budget for the plan, approved in December 2023, is USD 70 million.

14. The plan initially included three activities under two strategic outcomes. Under strategic outcome 1, activity 1 is food provision to refugees and crisis-affected population, activity 2 is provision of livelihood support to refugees and other crisis-affected populations to improve self-reliance. Under strategic outcome 2, activity 3 aims at strengthening national systems through the provision of technical assistance to the Government of Angola.

15. In December 2020, through the first budget revision, WFP added strategic outcome 3 to the plan and introduced activity 4 for the provision of on-demand and supply chain services to partners. This activity was originally designed to support the Government and partners' humanitarian COVID-19 response and, since February 2022, covers the provision to the United Nations Development Programme (UNDP) of storage and transportation of medical supplies to local health facilities.

16. In October 2022, following the most severe drought in the south of Angola since 1981,<sup>4</sup> the third budget revision added two activities under strategic outcome 1: activity 5 related to nutrition, and activity 6 for school feeding. The plan was 71 percent funded in 2022 and 2023, most of the funding was targeted to crisis response activities. Expenditures amounted to USD 9 million in 2022 and USD 12 million in 2023.<sup>5</sup>

17. At the time of the audit the office had approximately 50 staff deployed in Luanda and three field offices, WFP Angola did not have the status of country office.

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<sup>1</sup> United Nations High Commissioner for Refugees (UNHCR). 2022. General Distribution Tool.

<sup>2</sup> WFP. 2022. Angola Annual Country Report.

<sup>3</sup> Family Early Warning System Network (FEWS Net). 2024. Southern Angola Field Assessment.

<sup>4</sup> WFP. 2022. Crisis response revision of the Angola Interim Country Strategic Plan.

<sup>5</sup> WFP Information Network and Global Systems. Finance Dashboard.

## Objective and scope of the audit

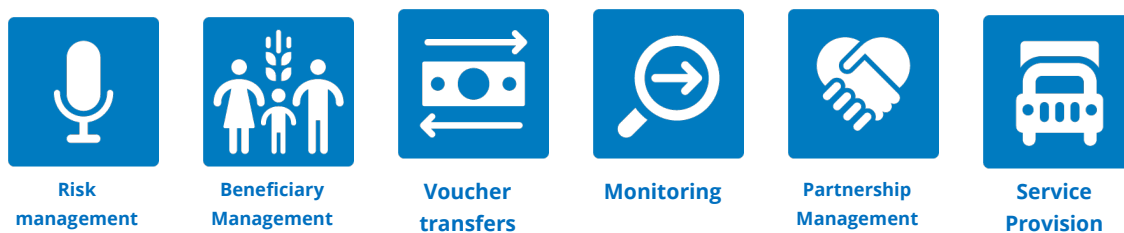
18. The objective of the audit was to provide assurance on the effectiveness of governance, risk management and internal control processes relating to WFP operations in Angola. Such audits contribute to an annual and overall assurance statement to the Executive Director on governance, risk management and internal control.

19. To minimize duplication of efforts, the audit relied on the results of the Regional Bureau for Southern Africa support missions on budget and programming in February 2023, finance in July 2023 and food safety and quality in December 2023. In addition, the audit did not cover food procurement activities as the office mostly relied on headquarters and the regional bureau for purchasing.

20. The audit focused on activity 4 within the plan, under strategic outcome 3, *provide on-demand and supply chain services for partners*, and on activity 5 under strategic outcome 1, *provide an integrated nutrition support and malnutrition prevention and treatment package to targeted vulnerable people, including children aged 6-59 months*, representing 60 percent (or USD 7.5 million) of the 2023 office's total expenses and 127,371 beneficiaries, 83 percent of the caseload.<sup>6</sup>

21. The areas in audit scope, as identified in the audit engagement plan, included: (i) risk management and oversight; (ii) beneficiary management, including community feedback mechanism; (iii) voucher transfers; (iv) monitoring; (v) management of cooperating partners; and (vi) service provision as detailed in Figure 1 below. The audit covered the period from 1 July 2022 to 31 December 2023.

**Figure 1: Areas in audit scope**



22. In reporting results of the assignment, the Office of Internal Audit adopted the new WFP terminology: beneficiary management is replaced by targeting and identity management, results for testing on the community feedback mechanism are reported in the monitoring section.

23. The audit team conducted the fieldwork phase in Luanda, Benguela and Caimbambo from 19 February to 1 March 2024. The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

<sup>6</sup> 2023 WFP Angola Annual Country Report.



## III. Results of the audit

### Audit work and conclusions

24. The audit report contains five high-priority and one medium-priority observations. Any other audit issues assessed as low priority were discussed with the office directly and are not reflected in the report.

### Risk management and oversight

#### Observation 1: Limited capacity and follow-up on recommendations

25. The regional bureau carried out several support missions covering programme, finance, cash-based transfers, service provision, food safety and quality, human resources and counselling. The support missions did not cover high residual risks areas such as management of cooperating partners, monitoring and accountability to affected population. Results of audit testing, as reported in [observation 4](#) and [observation 5](#) highlighted the office had limited capacity and did not meet corporate standards related to these processes.

26. The office did not track the status of implementation of recommendations identified by the regional bureau and the regional bureau's tracker did not include all recommendations. The absence of systematic follow-up on key recommendations, such as control improvements for targeting and cash-based transfers, resulted in limited effectiveness in management oversight over programme delivery.

27. In addition to issues reported in the [voucher transfer activities](#) section, audit testing on vendors' selection highlighted that the office identified a suspected collusion of two contracted retailers and regional bureau recommended to refer the allegation to WFP's Office of Inspections and Investigations as required by corporate standards. Audit follow-up verified that the case was not duly escalated at the time of audit reporting.

28. The office did not carry out mandatory assessments required by corporate guidance, such as the protection from sexual exploitation and abuse and fraud risk assessments.

Underlying cause(s): Insufficient staffing (level and competencies) implying, *inter alia*, additional support needed from regional bureau for key processes and assessments; management override of controls related to reporting allegations; and insufficient management oversight over and tools for tracking the implementation of recommendations.

#### Agreed Actions [High priority]

1. The regional bureau will carry out additional support missions for key processes, including management of cooperating partners, monitoring and accountability to affected population.
2. The office, with support of the regional bureau, will:
  - (i) Carry out the protection from sexual exploitation and abuse self-assessment.
  - (ii) Identify key priority processes and carry out a fraud risk assessment.
3. The office will identify a focal point for management oversight of the implementation of recommendations and develop an implementation tracking tool.

#### Timeline for implementation

1. 31/12/2024
2. 31/12/2024
3. 31/08/2024



## Targeting and identity management

29. WFP in Angola assisted approximately 154,000 beneficiaries over the period July 2022 to December 2023. 90 percent were reached through two seasonal crisis response projects in the south. WFP also continued its assistance to refugees in the Lovua camp, the number of beneficiaries reached was approximately 7,000 or five percent of the caseload.

30. The audit reviewed need assessments and targeting practices as well as the management of distribution lists.

### Observation 2: Gaps in need assessments, targeting and reconciliation of distribution lists

31. There was an absence of updated need assessment data as the latest results approved by the Government of Angola was the Integrated Phase Classification (IPC) in 2021 while the 2022 IPC exercise was not approved. The office did not carry out comprehensive exercises to compensate this gap and leverage assessment results for advocacy and resource mobilization.

32. In 2022, the office and the regional bureau drafted a targeting strategy for the refugee assistance. The concept note highlighted different level of vulnerabilities among the assisted population and underlined the need for a transition from status-based to vulnerability-based assistance. At the time of the audit fieldwork, the transition started for less than 1,000 beneficiaries. Delays in developing and implementing the strategy limited the efficiency and effectiveness of operations and the adoption of a durable solution for the refugees.

33. Post-distribution monitoring reports for the 2023 emergency response highlighted that households' knowledge of targeting criteria ranged from 20 to 29 percent. Audit testing as well as regional bureau reports from support missions identified insufficient clarity in the reconciliation of distribution lists against distribution reports and, as reported in [observation 3](#), delays in programme implementation.

34. The internal control weaknesses described above increased the likelihood of inclusion and exclusion errors in the assistance hence limiting the efficiency and effectiveness of the operations.

Underlying cause(s): Insufficient authority / accountability related to need assessments; insufficient staffing level and competencies.

#### Agreed Actions [High priority]

1. The office, with support from the regional bureau and in coordination with relevant stakeholders will:
  - a) Carry out need assessment exercises for priority geographic areas.
  - b) Advocate with national authorities for the approval of the Integrated Phase Classification assessment results.
2. Develop plans and timelines for the transition to vulnerability-based targeting for refugee assistance.

#### Timeline for implementation

- 1) 31/12/2024
- 2) 30/09/2024



## Voucher transfer activities

35. WFP used commodity vouchers redeemed through retailers as delivery mechanism for both crisis response projects in the south. The cooperating partner, in coordination with WFP field office, distributed ready-to-use supplementary food to malnourished children and vouchers to caregivers. The office, with support from the regional bureau, contracted three local retailers for the commodity voucher activities.

36. The audit reviewed the analysis for selecting transfer modalities and delivery mechanisms, the 2022 and 2023 retailer selection processes as well as the timeliness of the commodity voucher distributions.

### Observation 3: Inefficient use of commodity vouchers

37. The office did not use corporate sectoral assessment tools to determine the appropriate transfer modality, as such the selection of commodity vouchers was based on insufficient information on local markets and access to beneficiaries.

38. Both tender processes for retailer selection did not meet planned timelines. Following the first tender, WFP signed contracts with retailers in December 2022, nine months later than the target date indicated in the 2022 project proposal. For the second project in 2023, following delays in the contracting of cooperating partners and retailers, WFP had to request a project extension of three months.

39. Regional bureau's review of the retailer selection processes highlighted both tenders did not comply with corporate procurement standards. Audit testing highlighted gaps in the documentation related to the reconciliation of commodity voucher distributed versus planned. The office reported that, following delays in the targeting process as well as in contracting retailers, there was limited time for implementing and documenting distribution activities.

#### *Assessment for use of other transfer modalities*

40. The finance unit in headquarters, in coordination with the regional bureau and the office in Angola, carried out a financial sector intelligence exercise in December 2023. The assessment was mainly based on publicly available information as there was a very low response rate from surveyed financial service providers. Results of the exercise show limited banking coverage, providers not meeting reliability criteria, and very high transaction costs. Following this assessment, the office had yet to decide on whether to use cash-based transfers or other modalities for future activities.

Underlying cause(s): Strategic assessments and operational plans for selection and use of transfer modality not developed; management override of controls related to retailer selection; and absence of local standard operating procedure for commodity voucher distribution process.

#### **Agreed Actions** [High priority]

- 1) The office, with the support of the regional bureau and headquarters, will:
  - a) Determine, following corporate assessments, the transfer modality to be used for the next emergency response intervention.
  - b) Set-up necessary structure arrangements for the implementation of the selected transfer modality.
  - c) Develop a standard operating procedure for the process.

#### **Timeline for implementation**

- 1) 31/12/2024





## Monitoring

41. The audit reviewed the use of a monitoring plan, allocation to monitoring of independent resources, practices for process monitoring including coverage of post-distribution activities, and the process of tracking and escalating monitoring issues. In addition, the audit reviewed the local community feedback mechanism against WFP corporate standards. The office had one monitoring and evaluation officer in Luanda and one monitoring staff in the field office in the south.

### Observation 4: Insufficient assurance from monitoring and community feedback mechanism

42. The office did not have a monitoring plan. As such, monitoring was done on an ad-hoc basis and coverage was sub-optimal as it did not meet WFP's minimum monitoring requirements for process, distribution, and post-distribution monitoring. For the refugee response, even though the office had set the goal of performing two post-distribution monitoring visits during 2023, it performed only one. The existing practice did not allow timely and systematic detection or resolution of programme implementation issues.

43. Monitoring staff reported to programme and monitoring activities were mainly led by programme personnel. The office did not implement segregation of duties between the programme implementation and monitoring functions.

44. The office did not have a system or tool in place to systematically track monitoring findings and recommendations as required by corporate standards. The office indicated that issues were discussed in person during monitoring visits or discussed over phone or email on an ad-hoc basis.

#### *Community feedback mechanism*

45. The office used boxes as channel to receive feedback at food distribution points. The process did not ensure duty segregation in the collection and management of complaints from affected people as it did not rely on an independent process and a focal point for recording feedback received and follow-up actions.

Underlying cause(s): Strategic and operational plans not developed; unclear roles and responsibilities for monitoring; absence of tools and systems to track monitoring issues; and rules and processes for the community feedback mechanism unclear.

#### **Agreed Actions** [High priority]

The office, with support from the regional bureau, will:

1. Develop and implement a monitoring plan to ensure that there is sufficient monitoring coverage of all activities. Reassess staffing needs accordingly.
2. Implement segregation of duties between programme and monitoring teams.
3. Develop a monitoring tracking tool to ensure that all monitoring findings and actions are effectively and timely addressed.
4. Align the community feedback mechanism process with corporate standards and identify a focal point.

#### **Timeline for implementation**

1. 30/09/2024
2. 30/09/2024
3. 31/08/2024
4. 31/08/2024



## Management of cooperating partners

46. During the audit period, from July 2022 to December 2023, the office contracted three non-governmental organizations to implement programmatic activities. The value of purchase orders for distribution agreements was approximately USD 1.8 million during the audit period.

47. The audit assessed the selection of partners as well as the monitoring of the partnerships, including the availability of performance evaluations and spot-checks.

### Observation 5: Limited documentation of cooperating partner management process

48. In line with the delegation of authority, the regional bureau carried out key steps of the cooperating partner management process including approval and signature of field level agreements. There were delays in negotiation with partners resulting in agreements not being signed as per planned timelines. For example, the contract with the cooperating partner for the 2022 crisis response was signed five months later than the date indicated in the project proposal.

49. At the time of the audit fieldwork, the office had yet to finalize a standard operating procedure to outline roles and responsibilities for the contracting and management of cooperating partners.

50. Following the call for proposals, the office did not document the proposal review process to assess the technical capacity of potential cooperating partners, as well as the final recommendations. In addition, the office did not conduct capacity assessments to identify areas that need capacity strengthening and frequency of assurance activities, such as spot-checks.

51. The office did not carry out the spot-checks for any of the partners, nor final performance evaluations for two out of the three partners contracted. These controls are required by corporate standards.

Underlying cause(s): Insufficient staffing number (level and competencies) and authority at office level implying, *inter alia*, additional support needed from regional bureau; insufficient due diligence of third parties; absence of local policies/guidelines on partnership management.

#### Agreed Actions [High priority]

1. The office, in coordination with the regional bureau, will:
  - a) Review roles and responsibilities for the partnership management process and establish timelines for key deliverables such as committee meetings and contracting.
  - b) Carry out and document due diligence and capacity assessment of selected partners.
2. The office, in coordination with the regional bureau, will align the process and standard operating procedure with corporate guidance.

#### Timeline for implementation

1. 31/08/2024
2. 31/08/2024



## Service provision

52. In February 2022, WFP and UNDP signed a service level agreement as part of a Global Fund health project. The agreement outlines WFP responsibilities for warehousing and transportation of pharmaceutical products to more than five hundred health facilities in the Benguela and Cuanza Sul provinces. The total value of the agreement is USD 4.3 million.

53. The Office of Internal Audit reviewed compliance of the agreement and the scope of activities with WFP corporate standards for on-demand services, assessed the existing mitigations for third-party and operational risks; and visited the warehouse in Benguela and a sample of three health facilities in Caimbambo municipality.

### Observation 6: Opportunities to improve risk management of service provision activities

54. The office, with support from headquarters service provision unit, was able to build on WFP expertise in commodity management integrating it with temperature sensitive logistics practices required for the management of pharmaceutical products.

55. Interviews with UNDP project management staff highlighted positive feedback on WFP warehouse management practices and opportunities to improve efficiency of the service through savings in storage and transport costs. The office was considering some efficiency gain measures including market assessments for warehouse services and use of WFP fleet instead of commercial transport arrangements.

56. The field visit highlighted limited capacity of the health facilities in recording movements of the products, with an increased risk of post-delivery diversion of the medicines. Despite such scheme had materialized in similar projects, the project risk register did not identify the risk and potential mitigation measures. In addition, the register did not refer to the risk related to gaps in partners' planning and monitoring practices. These may result in additional storage, handling, and delivery costs for WFP.

57. The supply chain officer for the project was also acting as Head of Supply Chain for WFP in Angola. As these roles require a different set of responsibilities and UNDP is fully funding the position, this arrangement may result in lack of clarity in the office's decision making and in project's reporting.

Underlying cause(s): Insufficient management of a key risk; unclear roles and responsibilities.

#### Agreed Actions [Medium priority]

The office will:

1. Update the risk register and, in coordination with the partners, establish mitigation measures for diversion risk and third-party risks related to potential gaps in planning and monitoring of the project.
2. Reassess roles and responsibilities of the service delivery supply chain officer in line with the needs of the project and the operations.

#### Timeline for implementation

1. 30/06/2024
2. 31/08/2024



## Annex A – Agreed action plan

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

#	Observation (number / title)	Area	Owner	Priority	Timeline for implementation
1	Limited capacity and follow-up on recommendations	Governance	Office in Angola	High	1. 31/12/2024 2. 31/12/2024 3. 31/08/2024
2	Gaps in need assessments, targeting and reconciliation of distribution lists	Programme	Office in Angola	High	1. 31/12/2024 2. 30/09/2024
3	Inefficient use of commodity vouchers	Operations	Office in Angola	High	1. 31/12/2024
4	Insufficient assurance from monitoring and community feedback mechanism	Monitoring	Office in Angola	High	1. 30/09/2024 2. 30/09/2024 3. 31/08/2024 4. 31/08/2024
5	Limited documentation of cooperating partner management process	Non-governmental organization management	Office in Angola	High	1. 31/08/2024 2. 31/08/2024
6	Opportunities to improve risk management of service provision activities	Operations	Office in Angola	Medium	1. 30/06/2024 2. 31/08/2024



## Annex B – Definitions of audit terms: ratings & 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
<b>Effective / satisfactory</b>	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.
<b>Some improvement needed</b>	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.
<b>Major improvement needed</b>	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.
<b>Ineffective / unsatisfactory</b>	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**

<b>High</b>	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.
<b>Medium</b>	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.
<b>Low</b>	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.<sup>7</sup>

<sup>7</sup> 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 corporate system for the monitoring of the implementation of oversight recommendations. 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.

The Office of Internal Audit 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, 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 who owns the actions is informed. Transparency on accepting the risk is essential and the Risk Management Division is copied on such communication, with the right to comment and escalate should they consider the risk accepted is outside acceptable corporate levels. 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

IPC	Integrated Phase Classification
UNDP	United Nations Development Programme
USD	United States dollars
WFP	World Food Programme