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Internal Audit of School Meals Management in WFP

Office of the Inspector General
Internal Audit Report AR/24/11



World Food
Programme

September 2024



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I. Executive summary

Introduction

1. As part of its annual work plan, the Office of Internal Audit conducted an audit of school meals management in WFP. The audit assessed the extent to which management has established governance, risk management and internal controls for effective school meals activities. The period covered was 1 January 2023 to 31 March 2024. Where necessary, transactions and events pertaining to other periods were also reviewed. The scope included three focus areas: (i) WFP's support to the transition to national school meals programme, (ii) controls over cash transferred to institutions; and (iii) fund and resource management.

Audit conclusions and key results

2. 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 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.

3. School meals play a key role in responding to the pressing challenges of the global crisis. As national and global partners, including WFP, face mounting resource constraints and higher demand for assistance, the crisis and funding shortfalls are contributing factors to the issues highlighted by this audit.

4. The audit report contains two high-priority observations and three medium-priority observations. Management has agreed to address the reported observations and implement the agreed actions by their respective due dates. The high-priority observations relate to the standards for supporting transitions to national school meals programmes and the scalability of digital solutions designed to support activities.

5. There was insufficient documentation related to (i) country strategies for the transition to national school meals programmes and to (ii) WFP assessment of gaps and risks embedded in this process. As highlighted by audit testing and lessons learned from previous handovers of school meals programmes to governments, limited oversight of these activities increased the risk of unsustainable transitions.

6. WFP country offices have not consistently adopted the corporate digital solution for real-time implementation monitoring of school meals activities. The School Meals and Social Protection Service lacked a sustainable funding model to support development, implementation costs, and the establishment of a realistic road map for the tool's rollout. In addition, this tool did not have key functionalities for supporting home-grown school feeding activities.

7. The medium-priority observations are related to (i) timelines of the transitions to national school meals programmes not up to date, (ii) insufficient controls over home-grown school feeding activities and (iii) inefficient processes for tracking fund contributions and allocations.

8. The main root causes of the issues identified were: (i) plans and strategies not risk-informed, (ii) systems not integrated, and (iii) inadequate skills to support school meals and country capacity-strengthening activities. The Office of Internal Audit acknowledges that the School Meals and Social Protection Service, in coordination with the Innovation Division, carried out an in-depth workforce analysis and identified solutions to mitigate risks related to skill gaps.

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



II. Context and audit scope

10. WFP, as outlined in its school feeding strategy,¹ works to ensure that programmes are scaled-up to ensure that the 73 million children living in extreme poverty in 60 countries are reached directly or through national school meals programmes.

11. As part of its programmatic focus review,² WFP confirmed school meals as a priority highlighting the need to work with governments and partners to ensure all children receive nutritious meals. WFP takes a context-specific approach and adapts its roles to the country situation. The school feeding strategy identified three different contexts:

- Context 1: Countries affected by fragility, low capacity, conflict, or recurrent shocks where WFP provides operational support.
- Context 2: Stable low-income and lower-middle-income countries where WFP supports the transition and scale-up of national programs.
- Context 3: Middle-income countries where WFP supports the consolidation and strengthening of national programs.

12. In 2022, WFP reached 22.1 million children, of which 57 percent were in Context 1, 30 percent were in Context 2, and 13 percent were in Context 3. The total expenditure amounted to 299 million. The main transfer modalities were in-kind food distribution (219,000 metric tons) and cash transfers (USD 76 million).³

Objective and scope of the audit

13. The objective of the audit is to provide assurance on the effectiveness of governance, risk management and internal controls processes for WFP's school meals management. Such audits contribute to the annual overall assurance statement to the Executive Director on governance, risk management, and internal controls.

14. Previous assurance coverage was considered in the planning stage of the audit for risk assessment purposes. The Office of Internal Audit had previously carried out two Proactive Integrity Reviews (PIR)⁴ related to school meals management.

15. The 2020 PIR of School Feeding Programmes in WFP⁵ assessed fraud risks in areas like identity management, procurement, transport, commodity management, cash transfers, and monitoring related to school meals activities. It identified fraud-prone areas, tested controls for weaknesses, and recommended improvements to preventive and detective controls.

16. The 2023 Food Commodity Management PIR⁶ examined three food commodity management processes—receipt and transport, storage and handling, and dispatch to partners—to detect fraudulent practices and identify errors or irregularities that could undermine WFP's operations.

17. These assurance assignments addressed governance, risk management, and internal controls in WFP operations, mainly in Context 1, with proposed actions still being implemented. The Office of Internal Audit

¹ WFP. School Feeding Strategy 2020 – 2030. January 2020. [Link](#)

² WFP. Programmatic focus – Interim Strategy. June 2024.

³ WFP. Annual Performance Report 2022. [Link](#)

⁴ Proactive Integrity Reviews (PIRs) aim to identify fraud risks and assess appropriate fraud risk mitigation measures at an early stage to provide WFP with reasonable assurance that internal controls are operating effectively to prevent or detect fraud; and identify opportunities for strengthening internal controls to better achieve this objective.

⁵ Proactive Integrity Review of School Feeding Programmes in WFP – PIR.21.01

⁶ Food Commodity Management Proactive Integrity Review – PIR.23.01



relied on the outcomes of these reviews and, to complement them, the scope of this audit included three focus areas:

1. Can WFP effectively support the transition and scale-up of national school meals programmes given the existing governance, risk management, and internal controls in place?

Key controls

- a. WFP has the capacity, plans, and tools to support the transitions.
- b. WFP monitors the progress in the transition and scale-up of national school meals programme.
- c. WFP supports the development of national policy frameworks, tools and processes.

2. Are there sufficient and adequate measures to ensure that cash transferred to institutions reaches the intended beneficiaries without risk of misallocation or misuse?

Key controls

- a. WFP conducts thorough capacity assessments and due diligence of institutions implementing school meals programme.
- b. WFP monitors and reconciles school meals distributions to ensure the intended beneficiaries receive the correct benefits and to maintain accountability and transparency.
- c. WFP implements robust data management controls to manage the school meals programme efficiently, track progress, and make informed decisions.

3. Are controls over fund management and donor reporting ensuring effective and efficient resource management?

Key controls

- a. WFP is able to capture, monitor and meet donor reporting requirements for school meals contributions.
- b. WFP monitors fund management, the allocation and consumption of the resources as per donor requirements.

18. 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

19. Two high priority and three medium priority observations arose from the audit. Any other audit issues assessed as low priority were discussed with management directly and are not reflected in the report.

Focus area 1: Can WFP effectively support the transition and scale-up of national school meals programmes given the existing governance, risk management, and internal controls in place?

20. WFP school feeding strategy identified twenty countries to transition to national school meals programmes by 2030. This target applies to stable low-income and lower-middle-income countries classified as Context 2. In April 2024, the School Meals and Social Protection Service, along with the Innovation Division, finalized a workforce capacities review which identified 33 countries in this context.

21. The audit reviewed controls related to (i) WFP's capacity, plans, and tools to support the development of national policy frameworks, transitions and scale-up of national school meals programme; and (ii) effective and systematic monitoring of progress in transition plans. The testing included a review of documentation provided by the School Meals and Social Protection Service, data analytics and interviews with partners including donors, selected national governments and WFP country offices.

Observation 1: Limited development of standards for supporting transition processes

Transition plans

22. There was inconsistent documentation of transition strategies. 15 percent of Context 2 countries had developed and shared transition plans with the School Meals and Social Protection Service, others did not document the handover process. Desk review of relevant documentation and interviews with partners highlighted that the foundation of sustainable transitions requires a complex process. Key elements include a documented transition plan with gradual handover of both activities and geographic regions, in-depth analysis of skills required by each WFP country office to support the process, capacity building plans, and assessment and mitigations of risks.

Enablers for the transition – WFP Capacity

23. WFP did not consistently use specific terms of reference to source staff with the skills required to support transitions and the use of rosters to recruit experts has not allowed for the timely securing of these skills and compensation of gaps in capacity. Interviews with WFP country offices highlighted instances of underperformance of locally recruited consultants responsible for finalizing transition plans. These issues increased the risk of delays in transition and unsustainable handover practices.

24. The 2023 - 2024 WFP capacities review identified key skill gaps related mainly to strengthening country capacity in financial management, workforce planning at central and provincial level as well as in knowledge management and in the development of national financing strategies. Proposed solutions include investing in local staff and knowledge sharing and enhancement of support from regional bureaux, headquarters and global partnerships.

25. The Office of Internal Audit acknowledges the exercise is an in-depth analysis of the existing challenges and concurs with the proposed solutions identified. In the current context of shrinking financial resources, the agreed actions below were designed to complement these ongoing initiatives.



Enablers for transition – Tools for capacity assessment of national education systems

26. WFP and the World Bank have worked with governments and other partners to develop a framework for systematic planning of the transition to national ownership. As described in WFP School Feeding policy,⁷ the Systems Approach for Better Education Results (SABER)⁸ framework is enabling countries to assess their transition stage, devise strategies for improving the quality and sustainability of programmes, and track progress through regular reassessments.

27. The framework has not yet been applied consistently by national governments, this resulted in gaps in documentation of capacity assessments as, over the last five years, SABER was documented in only 25 percent of Context 2 countries. In addition, being a government-led assessment tool, the framework does not include a review of the risks identified in previous transitions in other countries or an assessment of the potential impact of factors outside of government control. WFP country offices did not consistently document risk assessments to complement SABER.

Underlying cause(s): Process, Planning and Oversight | Limited internal coordination on necessary documentation related to transition plans; Resources - people | Insufficient skills/competencies (proposed solutions identified in workforce analysis); Oversight and performance | Existing plans and assessments are not risk-informed.

Agreed Actions [High priority]

1. The School Meals and Social Protection Service will identify minimum standards for documenting transition plans in Context 2 operations.
2. The School Meals and Social Protection Service, in coordination with regional bureaux, will:
 - i) Follow-up with country offices on alignment with the minimum standards.
 - ii) Include guidance on risk assessments of SABER exercises for use in existing WFP corporate risk management tools (i.e. the Country Office Risk Register).

Timeline for implementation

1. 31 March 2025
2. 30 June 2025

Observation 2: Transition timelines not up to date

28. Interviews with WFP country offices, national authorities and one donor highlighted that, for some countries classified in Context 2, the 2030 target for transition will not be achieved. The workforce analysis outlined some misalignment around ongoing country approaches and the categorization by context reported in the WFP 2020 School Meals strategy. The Office of Internal Audit acknowledges that, as reported by all partners, both approaches and timelines for transition are influenced by factors beyond WFP's control and the ongoing global crisis is further constraining the domestic budgets for education and school meals.

⁷ WFP. School Feeding policy. Promoting innovation to achieve national ownership. 2013.

⁸ The SABER (Systems Approach for Better Education Results) framework is an initiative developed by the World Bank to help countries assess and strengthen their education systems. It provides a comprehensive set of tools and methodologies for evaluating education policies and practices across various domains, including early childhood education, workforce development, and school finance, among others.



29. As recommended by the Office of Evaluation,⁹ WFP developed and included in its corporate standards¹⁰ indicators that capture changes, such as progress in the handover and improvements in the capacity of the local education system in countries poised for transition. Feedback from the School Meals and Social Protection Service as well as audit testing identified gaps in the use of indicators by WFP country offices, one country office reported not having adopted the indicators as progress in the transition was not yet tangible.

Underlying cause(s): External factors beyond the control of WFP (including COVID, global crisis) affecting the achievement of 2030 target; Strategy, mandate and authority|Strategic and operational plans not smart (specific, measurable, achievable, relevant and time-bound).

Agreed Actions [Medium priority]

The School Meals and Social Protection Service will reassess the transition timelines and objectives of countries currently reported in the Context 2 category.

Timeline for implementation

31 December 2025

Focus area 2: Are there sufficient and adequate measures to ensure that cash transferred to institutions reaches the intended beneficiaries without risk of misallocation or misuse?

30. WFP operationalized the school feeding strategy by deploying expertise and funding the Home-Grown School Feeding (HGFS)¹¹ model. This model includes various modalities, such as cash-based programming to enable direct procurement from smallholder farmers and strengthen the linkage between school meals and food systems.

31. The audit reviewed how country offices conducted capacity assessments and due diligence of institutions implementing cash-based programming, how school meal distributions were monitored and reconciled to ensure that the right beneficiaries received the right entitlements, and the implementation of robust data management controls for the school meals programme.

32. In the sampled country offices, government officials acknowledged WFP's enabling role in establishing and strengthening the HGFS model and facilitating stronger collaboration between key government ministries involved in school feeding programmes.

Observation 3: Insufficient assurance from reconciliation and monitoring

Transfer reconciliations

33. The audit reviewed two school meal models across three sampled country offices. In two instances WFP implemented a decentralized procurement model through cash transferred directly to institutions, which then disbursed funds to schools for local procurement from smallholder farmers. In the third sampled country office, WFP transferred cash directly to an institution responsible for contracting farmer cooperatives to deliver food to schools.

⁹ WFP. Strategic Evaluation of the Contribution of School Feeding Activities to the Achievement of the Sustainable Development Goals. Centralized Evaluation Report OEV/2019/019. May 2020.

¹⁰ WFP. Indicator Compendium 2022 – 2025.

¹¹ WFP's Home-Grown School Feeding (HGFS) programme is an initiative that links school meals with local agricultural production. The programme aims to provide nutritious meals to schoolchildren while supporting local farmers by sourcing food directly from small-scale producers.



34. The country offices did not reconcile the number of beneficiaries assisted against the funds utilized to procure locally produced food for school meals. The reconciliations focused on amounts disbursed to institutions and school meal expenses, limiting assurance that the right beneficiaries received the right entitlements.

Programme monitoring

35. The country offices had yet to implement risk-based monitoring coverage and faced resource constraints, which affected monitoring coverage limiting data collection and evidence to show outputs attributed to WFP's programmes. One country office had not established a community feedback mechanism in schools to complement its monitoring activities, this limited the identification and escalation of issues from the community.

36. In July 2024, WFP updated its corporate standards reducing the minimum monitoring frequency of school feeding activity sites to an annual visit. As a result, the country offices' on-site monitoring frequency and coverage will be inadequate to support regular transfer reconciliations and confirm that the right beneficiaries received the right entitlements.

37. The 2023 WFP external audit report¹² identified similar issues and recommended that WFP consolidate and update its guidance on school-based programmes, while strengthening the reconciliation and monitoring process for school-based cash transfers. In addition, the Office of Internal Audit acknowledges the ongoing efforts by the Programme Policy and Guidance Division and the School Meals and Social Protection Service to update guidance on direct assistance through government entities to support country offices in delivering this modality.

38. The School Meals and Social Protection Service's concurrent development of digital solutions for near real-time school feeding implementation monitoring also provides an opportunity for WFP to complement remote controls and data validation and triangulation processes through on-site monitoring and community feedback mechanisms.

39. The ongoing initiatives described above partially address existing gaps and mitigate high inherent risks. The agreed actions below were designed to complement these initiatives.

Underlying cause(s): Tools, systems and digitization | Inappropriate integration of tools and systems; Policies and procedures | Absence or inadequate corporate policies/guidelines (cause addressed by external audit recommendation); External factors-beyond the control of WFP | Funding context and shortfalls; Oversight and performance | Oversight plans are not risk informed.

Agreed Actions [Medium priority]

1. The School Meals and Social Protection Service, upon finalization of the corporate commodity voucher guidance, will determine the relevant digital solution functionality for cash transfer reconciliation and other mitigation measures and assess the feasibility of integrating the digital school feeding platform with corporate data management systems to enable automated cash transfer reconciliation.
2. The School Meals and Social Protection Service, in collaboration with the Analysis, Planning, and Performance Division, will implement a risk-based monitoring strategy. This approach will utilize a statistically representative sample for site selection for on-site monitoring at the school level and include community feedback mechanisms.

Timeline for implementation

31 December 2025

¹² ["Audited annual accounts, 2023" \(WFP/EB.A/2024/6-A/1\)](#).



Observation 4: Limited scalability of digital solutions

Digital strategy – WFP country offices

40. The WFP Digital Business and Technology Committee approved the School Meals and Social Protection Service's digital transformation roadmap in December 2019. This roadmap, which is subject to annual updates, aligns the school feeding Strategy with WFP's digital transformation strategy.

41. The 2024 digital strategy objectives included: (i) School Connect¹³ can interface with at least one national government system in 2024 and three government systems in 2025; (ii) 30 WFP country offices will be using School Connect by 2027; (iii) 50 WFP country offices will benefit from School Connect or its technology by 2030; and (iv) 60 school feeding programmes will have automated menu preparation through School Menu Planner Plus¹⁴ by 2030.

42. During the audit fieldwork, School Connect was in varying stages of implementation across 15 country offices, ranging from pilot programmes to full-scale deployment. The School Meals and Social Protection Service relied on short-term funding and lacked a sustainable funding model to support both headquarters' development costs for digital solutions and country offices' implementation costs. The funding models' annual fluctuation impedes the country offices' successful scale-up of digital solutions and may negatively impact the achievement of the strategic objective of reaching 50 countries by 2030.

Digital transformation services for Governments

43. While acknowledging government digital maturity and capacities, the School Meals and Social Protection Service's digital strategy lacked a scenario-based cost estimate to interface School Connect with government systems. These scenarios include: (i) governments using WFP digital solutions; (ii) governments seeking to partner with WFP on digital ambitions; and (iii) governments and WFP co-create digital public goods. The absence of these cost estimates may hinder informed decision-making about funding gaps and their impact on achieving strategic objectives.

44. The School Meals and Social Protection Service's plan to interface School Connect with government systems to enhance national reporting and monitoring systems created a dual risk. First, WFP's technical capabilities might not meet government requirements. Second, the unit's lack of a sustainable funding model may hinder its ability to secure long-term funding to establish dedicated resources for programmatic and technical development, capacity strengthening, data and information protection, and transfer of ownership.

Digital solution adoption – WFP country offices

45. The HGSP procurement model exposed country offices to fraud risks due to: (i) decentralized procurement decision-making across numerous schools and the inability of school management committees to implement effective controls; and (ii) limitations in oversight mechanisms, including insufficient on-site monitoring frequency and coverage (see [Observation 3: Insufficient assurance from reconciliation and monitoring](#)).

46. School Connect's limited functionalities, particularly the lack of school-level procurement tracking in the HGSP model, hindered effective risk mitigation. One country office in the sample identified this gap and developed its digital tool with planned procurement tracking functionalities to enhance transparency and accountability. School Connect's limitations may prevent its adoption by country offices, affecting the scalability of the digital solution and hindering the achievement of the school feeding strategic objectives.

Underlying cause(s): Process and planning | Inadequate risk management; External factors – beyond the control of WFP | Funding context and shortfalls; Resources-funds | Insufficient financial/cost management; Tools, systems and digitization | Inappropriate integration of tools and systems.

¹³ A digitally integrated web and mobile platform that enables near real-time school feeding implementation monitoring.

¹⁴ A digital solution for designing and managing cost-efficient school meal menus.



Agreed Actions [High priority]

1. The School Meals and Social Protection Service, in consultation with the Technology Division, will undertake a risk assessment of digital transformation services for governments to inform relevant updates to the digital strategy.
2. The School Meals and Social Protection Service will:
 - i) Develop a costed digital strategy that is scalable to adapt to fluctuations in funding for digital solutions.
 - ii) Conduct a risk assessment of the main Home Grown School Feeding decentralized procurement models and analyze feedback from country offices to determine relevant digital solution functionalities and other mitigation measures in line with the upcoming corporate commodity voucher guidance.

Timeline for implementation

1. 30 June 2025
2. 31 December 2025



Focus area 3: Are controls over fund management and donor reporting ensuring effective and efficient resource management?

47. Contributions forecasting, resource management, and donor reporting processes guided by corporate directives, manuals, and standard operating procedures are structured across divisions and units in headquarters, regional bureaux, and country offices and supported by corporate tools and training modules.

48. The audit reviewed controls related to contribution forecasting, resource management, and donor reporting for school meals management. This included testing on the (i) probability of receipt, stage maturity, and expected confirmation date of the forecasts, (ii) funds allocation, planning and monitoring of school meals expenditures as per donor requirements; and (iii) tools and trainings available for the non-standard donor reporting.

49. Testing highlighted that, at the time of the audit, WFP was implementing a number of initiatives to strengthen controls over resource management.

Ongoing actions

50. With reference to funding forecasts, engagement with the partnership division identified adequate ongoing actions to improve the use of the corporate customer relationship management tool¹⁵ by partnership teams deployed in country and global offices. These initiatives aim to address data quality issues in this system.

51. With reference to donor reporting, country offices do not consistently capture donor reporting milestones and requirements in corporate systems. The Office of Internal Audit acknowledges that School Meals and Social Protection Service and other relevant divisions in headquarters compensate for this gap through the systematic review of reports and regular technical support to country offices. In addition, the risk management division was implementing additional controls to strengthen the reporting process for contributions funded by the European Union.

Observation 5: Inefficient process for tracking fund contributions and allocations

Fund allocation and monitoring

52. WFP outlines its portfolio of assistance within a country through country strategic plans (CSPs). As the plans include several strategic outcomes and activities for both protracted crises and humanitarian needs, the corporate practice is to create more than one sub-activity within a CSP activity. This practice is defined as bundling and implies consolidating funding forecasts, contributions and expenditures for different sub-activities such as humanitarian assistance and school meals.

53. Due to activity bundling, the corporate system does not provide visibility on specific school meals contributions and funds allocation. To address this issue, the School Meals and Social Protection Service used an in-house dashboard reporting on the needs, confirmed contributions, stocks, and net funding requirements. In 2021, the dashboard was replaced by a spreadsheet updated quarterly in coordination with regional bureaux. This process is time-consuming and prone to human errors.

Underlying cause(s): Tools, systems and digitization | Inadequate integration of tools and systems and de-prioritization of the in-house dashboard following staff turnover.

¹⁵ Salesforce



Agreed Actions [Medium priority]

The Analytics, Governance and Knowledge Management team, under the Partnerships and Innovation Department, will assess the requirements of the School Meals and Social Protection Service for efficient tracking of forecasts and funds allocation and consider the opportunity to produce a report for the school meals thematic area.

Timeline for implementation

31 March 2025



Annex A – Agreed action plan

The following table shows the categorization, ownership and due date agreed with the audit client and other departments 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 at the headquarters level.

#	Observation (number / title)	Owner	Priority	Timeline for implementation
1	Limited development of standards for supporting transition processes	School Meals and Social Protection Service	High	1. 31 March 2025 2. 30 June 2025
2	Transition timelines not up to date	School Meals and Social Protection Service	Medium	31 December 2025
3	Insufficient assurance from reconciliation and monitoring	School Meals and Social Protection Service	Medium	31 December 2025
4	Limited scalability of digital solutions	School Meals and Social Protection Service	High	1. 30 June 2025 2. 31 December 2025
5	Inefficient process for tracking fund contributions and allocations	Partnerships and Innovation Department	Medium	31 March 2025



Annex B – Definitions of priority of agreed actions

1 Priority of agreed actions

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

Table B.2: Priority of agreed actions

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

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

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

2 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.

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



Annex C – Acronyms

CSP	Country Strategic Plan
HGSF	Home-Grown School Feeding
PIR	Proactive Integrity Review
SABER	Systems Approach for Better Education Results
USD	United States dollars
WFP	World Food Programme
UN	United Nations