

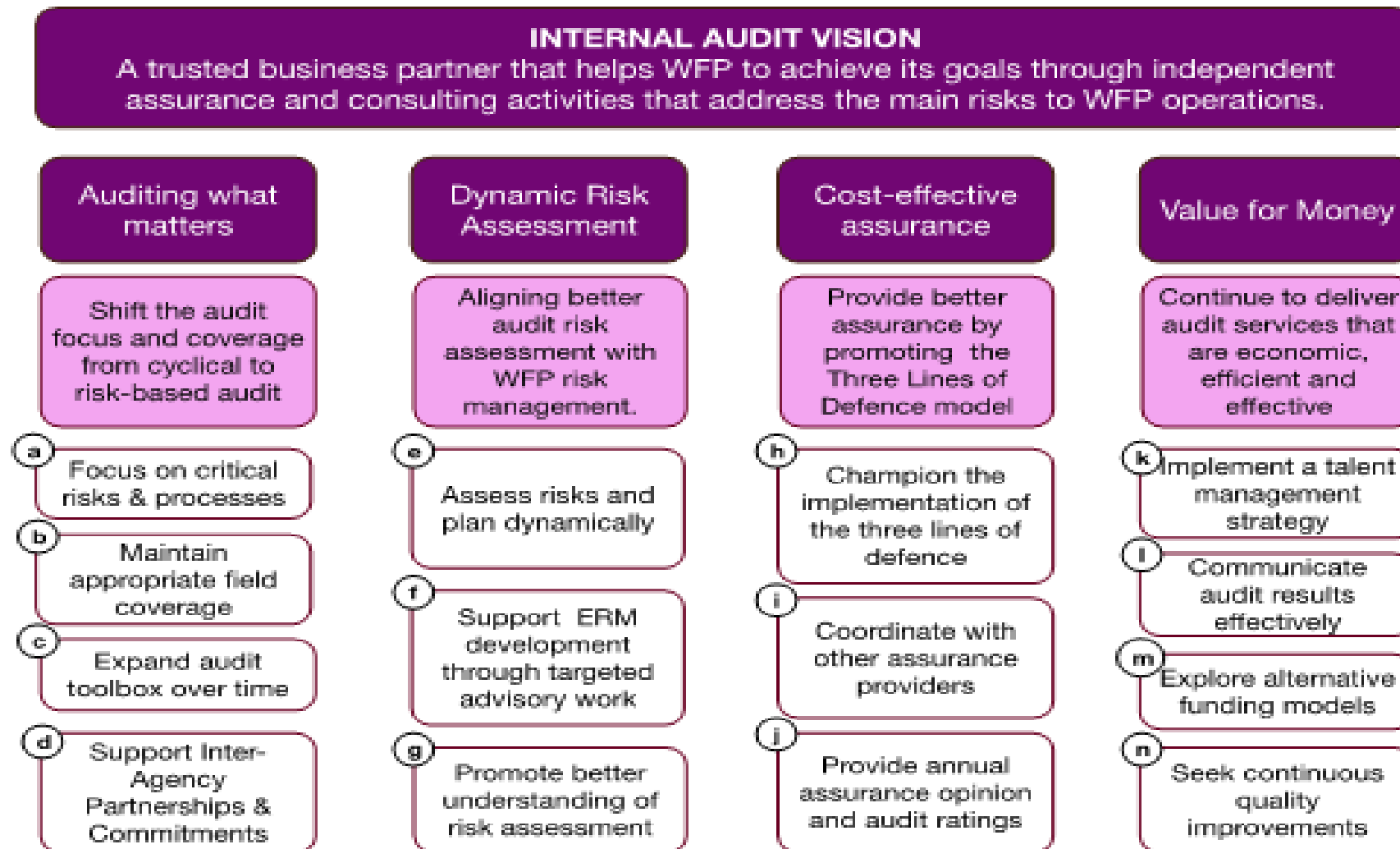
Office of the Inspector General

Quarterly Briefing on Oversight – Activity update 8 September 2017



World Food Programme

Internal Audit Strategy– 2016-2020



Risk-based workplan and oversight coordination

Since 2015, annual workplan provides visibility over entire risk universe (process and field entities), risk assessment and past coverage, including external audit

Regional Bureau	Country Office	Rating	Past coverage			2017	2018	Related thematic engagements
			2014	2015	2016			
RBD	Nigeria emergency	7.90				✓		Audit of the emergency operation
RBC	Yemen	7.43	✓		✓	✓		Follow up audit (2017)
RBD	Central African Republic	7.43				E		
RBN	South Sudan	7.03			✓		✓	
RBC	Syria	7.00	✓	✓		✓		
RBN	Somalia	6.86	✓	E	✓	✓		
RBD	Chad	6.66		E			✓	
RBC	Iraq	6.60			✓		✓	
RBB	Afghanistan	6.50	✓		✓		✓	
RBJ	Mozambique	6.47				✓		
RBJ	DR Congo	6.43	✓	E	✓	E		
RBN	Ethiopia	6.24		✓	✓			
RBB	DPRK	6.16				✓		
RBP	Haiti	6.14	✓	Advisory			✓	
RBJ	Malawi	5.94	✓		✓	E		
RBN	Kenya	5.92	✓	E				
RBB	Pakistan	5.91	✓			E		
RBC	Lebanon	5.90	✓	✓	✓	E		

CORPORATE RISK REGISTER RISKS	RISK LEVEL	AUDIT APPROACH AND COVERAGE (2016)	AUDIT APPROACH AND COVERAGE (2017)
1. Lack of skills for new initiatives	High	<ul style="list-style-type: none"> Audit of HRM in COs Advisory on the management of Consultants and STPs 	
2. Inability to meet humanitarian commitments	Medium	<ul style="list-style-type: none"> Yemen emergency Syria +5 assurance plan 	<ul style="list-style-type: none"> Nigeria and Yemen emergencies Advisory on the Operational Task Force
3. Challenge to adapt to development role		<ul style="list-style-type: none"> Audit of Country Capacity Strengthening 	
4. Inability to adapt to global shifts			<ul style="list-style-type: none"> Integrated Road Map
5. Lack of partner capacity / WFP effectiveness		<ul style="list-style-type: none"> Audit of management of cooperating partners 	<ul style="list-style-type: none"> Cooperating Partners Syria
6. Security/health/safety risks to personnel		<ul style="list-style-type: none"> Covered through CO audits 	<ul style="list-style-type: none"> Insurance Covered through CO audits
7. Challenging funding environment		<ul style="list-style-type: none"> Audit of CERF (Ethiopia) Advisory on verification missions 	<ul style="list-style-type: none"> Integrated Road Map
8. Demonstrating impact without adequate evidence		<ul style="list-style-type: none"> Audit of Third-Party Monitoring 	<ul style="list-style-type: none"> Strategic reporting and decision-making information: data integrity WFP indicators Situation Analysis and Planning (VAM).
9. Fraud/Corruption affecting operations		<ul style="list-style-type: none"> Advisory on fraud risk assessment 	<ul style="list-style-type: none"> Advisory on fraud risk assessment

OIG Assurance Opinion – Scope of work in 2017



Thematic or process audits

Enterprise Risk Management

Strategic Reporting and Decision Making and Selected KPIs

Food Assistance for Assets Programme

Beneficiary Management (also see Scope under IT audits)

Integrated Road Map (possible focus on Financial Framework Review/ CSP pilot)

Cash-Based Transfers (consolidated report)

Interagency field audits

Consolidated CERF joint audit report

RBA joint audits (HQ Security)

Field Operation audits

WFP's Operations in Yemen (**desk review** and audit)

WFP's Operations in Syria (Food Quality and Safety and Cooperating Partners)

WFP's Operations in DPRK

WFP's Operations in Mozambique

WFP's Operations in Bangladesh

WFP's Operations in Somalia

WFP's Operations in Nigeria

WFP's Operations in Turkey (ESSN)

IT audits

Wings – User control and segregation of duties (GRC)

Supply Chain IT Applications

SCOPE (as part of Beneficiary management)

Pro-active Integrity Reviews

Djibouti Operations

Malawi Operations

Chad

Haiti

In bold are issued reports

Audit reports available on: <http://www.wfp.org/about/oversight/audit-inspection-reports>

Salient points of audit reports issued to date for 2017 assurance



1. Food Quality and Safety in Syria
2. DPRK operations
3. Interagency initiative in Ethiopia on CERF funds
4. Management Performance Indicators and Supporting Information Systems
5. ERM
6. Food Assistance for Assets
7. Mozambique Operations

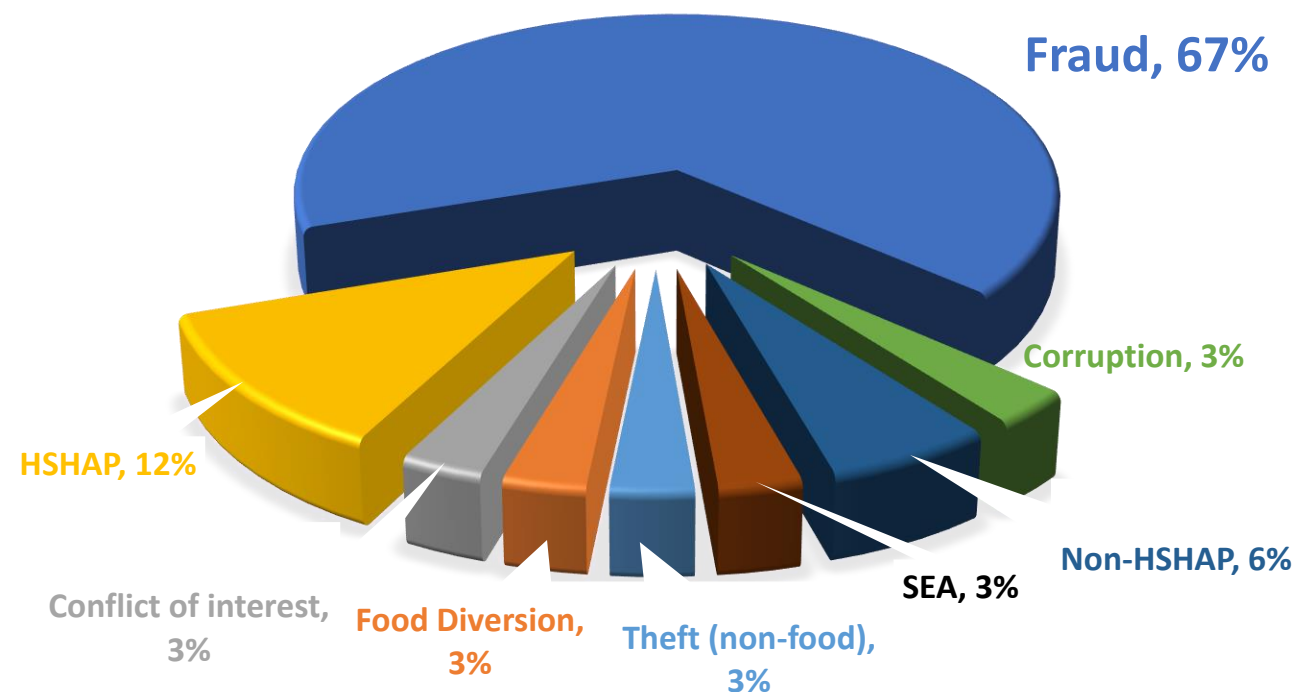
Other ongoing initiatives



- ❑ Fraud prevention – Certification programme and Fraud Risk Assessment
- ❑ Enterprise Risk Management – Support to ERM strengthening in the audit approach and as advisory
- ❑ Cash-Based Transfer – support on reconciliation processes and thresholds definition
- ❑ Enhancing audit coverage: cooperating partners, project audits, consideration of donor requirements
- ❑ Data: audit analytics and data governance
- ❑ Performance and results, as an element of assessment and balancing audit conclusions

	2016	2017 as of Sept
Investigation Reports (Misconduct)	23	20
Investigation Reports Vendor/CP	0	8
Control Weakness Reports	4	2
Management Letters	4	3
Fact-finding Reports	0	0
Preliminary Evaluation Report	0	0
Due Diligence Reports	1	0
Inspections	0	0
Proactive Integrity Review Reports	5	2

Investigations completed in 2017 (by case typology)



AFAC Policy violations represent **≤80%** of the cases investigated

2 additional PIRs scheduled in September (**Haiti CO**) and October (**Chad CO**) 2017

Disclosure process Investigation and PIR Reports

