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FINANCE COMMITTEE

Hundred and Fifty-eighth Session

Rome, 11 - 13 May 2015

**Report of the External Auditor on the Management of Corporate
Emergencies**

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EXECUTIVE SUMMARY

- This report presents the results of the Comptroller and Auditor General of India's audit of the World Food Programme with regard to its performance on Management of Corporate Emergencies.
- A "Corporate Emergency" is defined as an extraordinary emergency situation which overwhelms the capacity of the country office and the regional bureau to respond with existing in-country or regional resources. Therefore, a Corporate Emergency is likely to require the temporary activation of special emergency response procedures, capacities, systems and tools, and will normally involve direct augmentation of Headquarters support at the highest corporate level.
- Since October 2012, WFP classifies Emergency Response operations according to a three-level scale, whereby a Level 3 Emergency Response, i.e. Corporate Response, is an emergency operation requiring mobilisation of WFP global response capabilities in support of the relevant country offices and/or regional bureau. Substantial resources have been deployed towards meeting the cost of operation of these emergency responses.
- We observed that a WFP Emergency Response level is designated on the basis of an analysis of five criteria: scale, complexity, urgency, capacity and reputational risk. These are assessed at a strategic level by the Strategic Task Force. WFP have developed an options paper, a matrix that discusses emergency response level options based on analysis of the five criteria. This matrix was applied for the Iraq and Ebola situations. We encourage WFP to strengthen its mechanism of conducting and documenting detailed analysis of the five criteria prior to declaration of a Level 3 emergency in line with the practice it has followed in respect of the Iraq and Ebola situations.
- In respect of the decisions taken in the STF meetings, WFP needs to have in place a formal follow-up mechanism for implementing the decisions taken in the STF meetings and for monitoring the progress made thereof.
- We observed that a comprehensive Lessons-Learned Exercise report had not been brought out in respect of the Philippines and a Lessons-Learned Exercise focused on leadership aspects has not been initiated on any of the L3 emergencies. WFP may endeavour to adhere to the prescribed time schedule for finalising these reports.
- WFP has a website called OPWeb, which is a unified platform for operations, preparedness and logistics. We are of the view that linkages or inputs from other divisions would enrich the website. We have been informed that WFP was already in the process of development of such a model.
- We noted that the financial data presented to the Executive Board was by programme category and was not further sub-divided into L3 and other emergencies. We are of the opinion that the financial information on projects related to L3 response would help the Executive Board and other stakeholders to better understand the past performance and to identify the resources allocated to support the L3 emergency responses.

GUIDANCE SOUGHT FROM THE FINANCE COMMITTEE

- The Finance Committee is invited to consider the document “Report of the External Auditor on the Management of Corporate Emergencies” and provide comments for consideration by the Executive Board.

Draft Advice

- **In accordance with Article XIV of the General Regulations of WFP, the FAO Finance Committee considered the document “Report of the External Auditor on the Management of Corporate Emergencies” and made comments to the Executive Board in the report of its 158th Session.**