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منظمة
الغذية والزراعة
للأمم المتحدة

FINANCE COMMITTEE

Hundred and Seventy-sixth Session

Rome, 20 - 22 May 2019

Annual report of the Inspector General

Queries on the substantive content of this document may be addressed to:

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FC 176

EXECUTIVE SUMMARY

- The “Annual report of the Inspector General” is submitted to the Board for consideration.
- The executive summary of the “Annual report of the Inspector General” is included within the main document presented to the Committee for its review.

GUIDANCE SOUGHT FROM THE FINANCE COMMITTEE

- The Finance Committee is requested to take note of the “Annual report of the Inspector General”.

Draft Advice

- **In accordance with Article XIV of the General Regulations of WFP, the FAO Finance Committee advises the WFP Executive Board to take note of the “Annual report of the Inspector General” and notes that the oversight work performed and reported did not disclose any significant weaknesses in the internal control, governance and risk management processes in place across WFP that would have a pervasive effect on the achievement of WFP’s objectives.**
- **The FAO Finance Committee advises the WFP Executive Board to encourage management to take advantage of the opportunities for improvement in various areas highlighted in the report.**



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Resource, financial and budgetary matters

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For consideration

Executive Board documents are available on WFP's website (<https://executiveboard.wfp.org>).

Annual Report of the Inspector General

Executive summary

The Office of the Inspector General of the World Food Programme (WFP) submits its annual report, for the year ended on the 31 December 2018, to the Executive Board.

The report provides an oversight perspective on WFP's governance, risk management, and control processes and an overview of the activities of the Office of the Inspector General, including the Office of Internal Audit and the Office of Inspections and Investigations.

Draft decision*

The Board takes note of the "Annual Report of the Inspector General" (WFP/EB.A/2019/6-D/1) and notes that based on the risk-based oversight work performed and reported in 2018, no material weaknesses were identified in the governance, risk management or control processes in place across WFP that would seriously compromise the overall achievement of WFP's strategic and operational objectives.

The Board encourages management to take advantage of the opportunities for improvement highlighted in the report.

* This is a draft decision. For the final decision adopted by the Board, please refer to the Decisions and Recommendations document issued at the end of the session.

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Assurance statement

1. **Scope of work:** WFP's management is responsible for designing and maintaining effective governance, risk management, and control processes to ensure its objectives are achieved. The Office of the Inspector General provides assurance, and an opinion, to the Executive Director, the Audit Committee and the Executive Board on the adequacy and effectiveness of these processes.
2. This opinion is based on the Office of the Inspector General's assurance work (internal audits and follow-up reviews, advisory services and proactive integrity reviews) completed between 1 January and 31 December 2018. All assurance work was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing as well as the Office of the Inspector General's Charter.
3. To formulate its opinion, the Office of the Inspector General also considered, as appropriate, other sources of evidence: work conducted by the External Auditor and the United Nations Joint Inspection Unit in 2018; the status of implementation of internal audit agreed actions as of 31 December 2018; and systemic issues noted in inspections and investigations completed in 2018. The Office of the Inspector General relies, in part, on management to advise it of significant known failures of the internal control systems, fraudulent activities and known weakness that would allow fraudulent activities or significant losses to occur, or that would substantially impede the efficient and effective use of resources. The assurance work conducted by the Office of the Inspector General is risk-based and provides in our view reasonable support for our assurance opinion, within the inherent limitations of the assurance process.
4. **Risk-based work plan:** The annual work plan does not include engagements for every business process, entity, or organizational unit of WFP. Instead, our assurance services were selected based on an analysis of material risks to WFP's objectives. Furthermore, our work plan is not designed to provide a comprehensive opinion on the governance, risk management, and control processes for the overall global programme or all WFP processes that support WFP's strategic, financial, operational, and compliance objectives.
5. **Inherent limitations:** Because of the inherent limitations in any governance, risk management, or control process, errors or irregularities may occur and not be detected. Additional matters could have been identified that may have changed opinions, had additional audit work been performed. Projections of any evaluation of these processes to future periods are subject to the risk that the processes may become inadequate because of changes in conditions, management override, or deterioration in the degree of compliance with policies and procedures.

Opinion

The Office of Inspector General's annual overall assurance opinion provides assurance that, based on the risk-based oversight activities performed and reported in 2018, no material weaknesses were identified in the governance, risk management, or control processes in place across WFP that would seriously compromise the overall achievement of WFP's strategic and operational objectives.

The assurance opinion does, however, identify governance, risk management, and control practices in individual assurance engagements that require improvement. Details of key issues identified during 2018 are discussed in paragraphs 32–37. The practices requiring improvement do not rise to a level of institutional significance that would seriously compromise WFP's achievement of its overall objectives.

Kiko Harvey
Inspector General
April 2019

Overview of the Office of the Inspector General

Mandate and operations

6. The Office of Inspector General (OIG) is established by the Executive Director under Financial Regulation 12.1 and was regulated by the Charter of the Office of Inspector General for all activities performed in 2018. In June 2019, OIG is updating its charter to better describe the activities of the division and to implement recommendations of the Joint Inspection Unit of the United Nations system.
7. OIG carries out its internal audit activities in compliance with the International Standards for the Professional Practice of Internal Auditing (“the Standards”) issued by the Institute of Internal Auditors, and its investigation activities in conformity with the Uniform Principles and Guidelines for Investigations endorsed by the Conference of International Investigators, and with OIG investigative policies, standards, and guidelines. The Inspector General performs the functions of the Chief Audit Executive and Inspector General.
8. OIG submits all internal audit, proactive integrity reviews (PIRs), inspection and investigation reports to the Executive Director. A public disclosure policy approved by the Executive Board stipulates the disclosure of internal audit and inspection reports on a public website, with limited exception; reports disclosed in 2018 are listed in Annex 1a. The Inspector General also provides quarterly updates of oversight activities and this annual report to the Executive Director, the Audit Committee and the Executive Board.
9. OIG expresses an opinion based on the assurance work performed and reports whether any material weaknesses were identified in the governance, risk management, and control processes in place across WFP that would seriously compromise the overall achievement of WFP’s strategic and operational objectives; the overall assurance opinion does, however, identify governance, risk management, and control practices in individual audit engagements that require improvement. The practices requiring improvement do not rise to a level of institutional significance that would seriously compromise WFP’s achievement of its overall objectives.

Statement of independence

10. OIG hereby confirms to the Executive Board its organizational independence. There was no management interference in work planning or reporting, and no resourcing constraints or other issues affected the independence of oversight activities and the assurance opinion.

Assurance in WFP

11. To achieve its goal of providing assurance on WFP’s governance, risk management, and control processes, OIG conducts audits covering a mix of business units and processes; these include country offices, headquarters divisions and units, and organization-wide processes. Further details on audit and other assurance services are provided in paragraphs 17–43.
12. Investigative work not directly related to the assurance function is detailed under paragraphs 44–70.

Activities in 2018

13. The services provided by OIG in 2018 and prior years are summarized in Table 1. The scope of the audit and risk universe used to develop the annual assurance work plan covers all WFP systems, processes, operations and activities; however, our assurance opinion is limited to the work we performed. Listing of all reports issued or related to 2018 is provided in the tables in Annexes 1 and 2.

TABLE 1: OIG ACTIVITIES, 2015–2018*						
Year	Internal Audit		PIRs	Investigations		Inspections
	Audit reports issued	Advisory services ¹	Completed reports	Registered cases	Completed cases	Issued reports
2015	18	8	n/a	69	73	2
2016	20	3	5	43	50	0
2017	18	5	4	55	40	0
2018	20	2	5	100	53	3

* While all work was completed in 2018, the issuance of the report may take place in 2019 for assignments started toward the end of the year. PIR reports on Chad and Haiti relate to work performed in 2017 and therefore did not contribute to the 2018 OIG Assurance Opinion.

Resources

14. The budget allocated to OIG in 2018 increased from USD 7.3 million in 2017 to 9.3 million in 2018. In 2018, OIG's actual spending totalled USD 8.5 million, 91 percent of the budget allocation mostly due to the recruitment time lag between allocation of resources and onboarding of new personnel. In 2018 staff cost totalled USD 6.1 million, consultancy USD 0.4 million, commercial contracts USD 0.8 million, travel USD 0.8 million and other costs (software licenses, training, etc.) comprising the rest.

TABLE 2: OIG BUDGET (USD thousand)		
	2017	2018
Budget allocation	7 317	9 281
Actual expenditures	7 238	8 469

15. The numbers of staff positions in OIG have increased in 2018 to 40 positions. On 31 December 2018, five professional staff positions were vacant, all under recruitment, which included the Director of Inspections and Investigations, one Investigation Officer, one Internal Auditor, and two Business Support Assistants.
16. The team of 35 professionals at the end of 2018 is gender-balanced (48 percent are women) and diverse (comprising 19 different nationalities). All professional staff in position have relevant internal audit/investigation certifications such as Certified Internal Auditor, Certified Public Accountant or Chartered Accountant, and other specific certifications (Certified Fraud Examiner, Certified Information Systems Auditor, Certification in Control Self-Assessment, and Certification in Risk Management Assurance). The typical profile of an Office of Internal Audit (OIGA) auditor includes prior experience at an international auditing firm, often with additional experience with a United Nations agency or humanitarian organization. The typical profile of an Office of Inspections and Investigations (OIGI) investigator includes law enforcement, investigatory, or legal background, with some investigators also having accounting or auditing certifications and experience.

¹ In addition to the activities reported here, OIGA provided advice and support to the Committee on Commodities, Transport and Insurance; provided support requested by management; coordinated and participated as an observer in various senior level committees at headquarters; and engaged with external entities on behalf of WFP. Other advisory activities include advising WFP management on the single audit principle and ad hoc audit and bilateral disclosure clauses.

TABLE 3: NUMBER OF STAFF – OIG, 2017–2018		
	2017	2018
Professional	29	35
General service	5	5
Total	34	40

Overview of activities of the Office of Internal Audit

Internal audit and advisory services

17. OIGA provides independent and objective assurance and advisory services to WFP. These services are designed to improve WFP's operations and help accomplish its objectives by systematically evaluating governance, risk management, and control processes and suggesting improvements when justified. As part of OIG's process for providing assurance to the Executive Director and stakeholders, OIGA examines and evaluates the adequacy and effectiveness of WFP's governance, risk management, and control processes overall and the performance of WFP's units in delivering on their assigned responsibilities for achieving WFP's goals and objectives.
18. In 2018, OIGA conducted two internal self-assessments with external validation focused on evaluating performance of the division. The first determined OIGA's compliance with the professional Standards, which concluded that full compliance was achieved, and the other of the maturity of the OIGA function, with confirmation of its advanced state. These reviews will inform OIGA's development in the short to medium term and also confirmed that the Internal Audit Strategy developed in 2015 remains relevant. OIGA will in 2019 onwards look to enhance its added value to its stakeholders with further analysis and proactive communication of its observations and conclusions to management and staff.
19. In 2018 the responsibility to conduct PIRs was progressively shifted to OIGA, recognizing these proactive fraud-focused reviews as a structured examination of operations, transactions, processes or activities. PIRs are designed to identify fraud risk exposure and test preventive and detective anti-fraud controls designed to ensure that WFP funds and assets are being utilized for their intended purposes. Building on OIGA's analytical capacity, PIRs are an element of OIGA's assurance to management on fraud prevention and controls, complementing OIGI's investigative work in addressing the root causes of fraud and corruption.

Risk-based work plan

20. OIGA's assurance activities follow an annual risk-based assurance plan approved by the Executive Director after consultation with Senior Management and review by the Audit Committee. As required by the Standards, a documented risk assessment of WFP's risk universe determines the priorities of the internal audit activity, consistent with the organization's goals. It links to the organization's key processes and critical risks, assessing probability and impact for the risks/auditable entities identified, and selecting the locations/systems/processes to be audited in 2018. It also maps other third line of defense activities to ensure coordination and complementarity without overlap.
21. OIGA has developed an audit universe, with 171 identified organizational entities and processes. The Information Technology (IT) audit and risk universe, defined with 87 entities, processes and applications, is also available and updated annually. All WFP auditable entities were assessed according to the impact of the consequences on WFP operations and the probability of the risk occurring. These were ranked on a three-point scale – high, medium and low. The risk factors are classified either as indicators of the impact of the risk should it materialize or the likelihood of the risk occurring. Input

was obtained from key stakeholders (regional directors, divisional directors, and members of the Executive Management Group) on the strategic risks and organizational developments and adjustments were made in consideration of the input received. Factors also included exposure to fraud and corruption to guide the selection of PIRs.

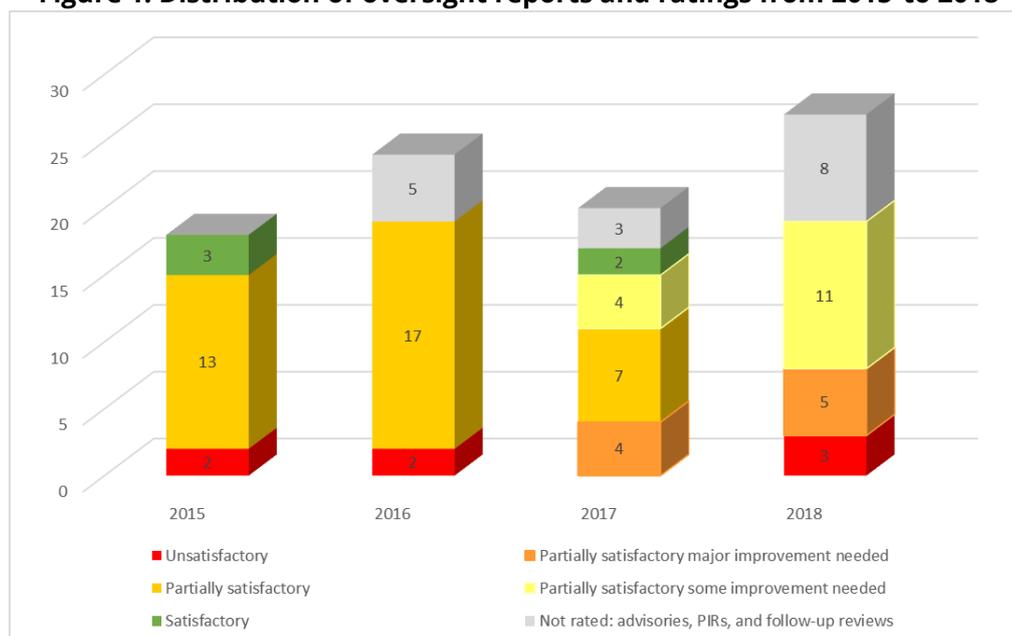
22. OIGA's annual assurance plan was designed to focus on the most significant risks as applied to the audit risk universe. OIG's work plan is not designed to provide a comprehensive opinion on the governance, risk management, and control processes for the overall global programme or all WFP processes that support WFP's strategic, financial, operational, and compliance objectives. The 2018 work plan provided balanced coverage of field entities and headquarters processes. With the increase of resources allocated to OIG in 2018, the work plan was revised to expand coverage and add field assignments and fraud-focused PIRs. Altogether 27 assignments were completed. Operations within the scope of the assurance work plan represent 51 percent of the organization's expenditure in 2018.
23. Twenty audit engagements were completed in 2018, of which 11 were field operations audits, six were thematic and process audits (one was a follow-up review), and three were IT audits. Further assurance was obtained from two advisory tasks and assignments (on blockchain for cash-based transfers and non-governmental organization (NGO) risk and oversight), as well as three PIRs² on staff entitlements, vendor information management, and food distribution in South Sudan.

Key issues identified in 2018

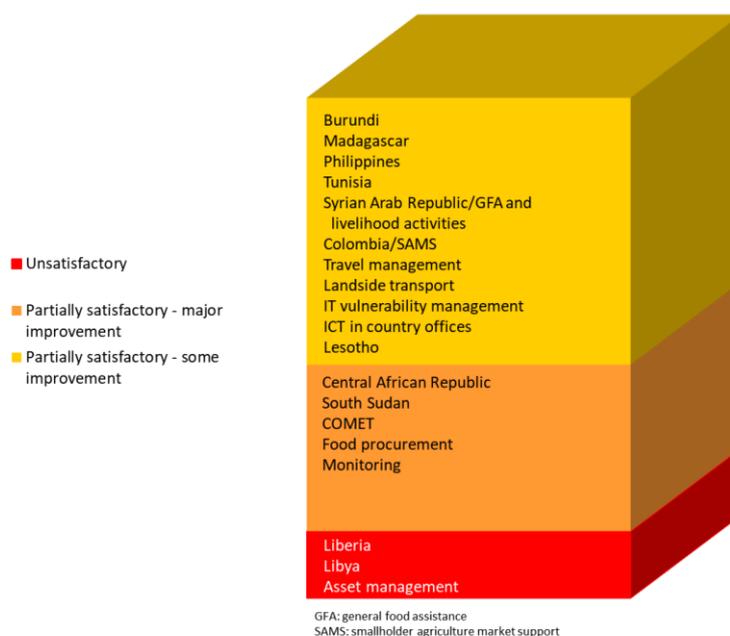
24. In 2018, OIGA increased its field coverage with a mix of emergency operations (Central African Republic, Libya, South Sudan, and the Syrian Arab Republic) and smaller offices with more of a development focus (Burundi, Colombia, Lesotho, Liberia, Madagascar, Philippines, and Tunisia). This allowed OIG to identify challenges that are specific to each context and environment, as well as cross-cutting issues which are common throughout the reviewed WFP operations. The work plan also covered selected core activities of WFP (food procurement, landside transport and monitoring), and administrative functions such as travel management and asset management.
25. OIGA continued to review how corporate systems and technology in general are embedded and support WFP's processes, with an audit of COMET,³ information and communications technology (ICT) in country offices and IT vulnerability management.
26. PIRs focused on system-based fraud prevention and detection controls in the management of vendor information and staff entitlements. Food distribution processes were reviewed in South Sudan and also inspected in Djibouti and Uganda.
27. Details of assurance assignments carried out and reports issued in 2018 are provided in Annex 1.
28. Each audit is rated according to harmonized ratings for United Nations funds and programmes. Figures 1 and 2 show the ratings of audit reports issued related to work performance in 2018, as well as the number and distribution of ratings compared to previous years.
29. In its risk-based definition of areas to audit, OIG focuses on critical risks and processes, where its assurance and identification of corrective and mitigating actions have the most added value and impact. Engagements are selected based on an analysis of material risks to WFP's objectives, and the distribution of ratings is a reflection of OIGA's approach of selecting areas to audit that are most susceptible to risk, not WFP's performance overall.

² Outstanding PIR reports from 2017 were also completed for operations in Haiti and Chad that were delayed due to staffing vacancies.

³ COMET (country office tool for managing effectively) is WFP's comprehensive online database tool to design, implement and monitor programmes and to improve organizational performance.

Figure 1: Distribution of oversight reports and ratings from 2015 to 2018

Note: The four-tier rating system was introduced in November 2017. Out of 15 partially satisfactory reports in 2017, 8 applied the four-tier rating (4 with some improvement required and 4 with major improvement required). In 2018, with full adoption of the four-tier rating system, 16 audits were partially satisfactory with 11 requiring some improvement and 5 major improvement.

Figure 2: Detailed distribution of audit report ratings in 2018

30. This section presents an overview of key issues emerging from assurance assignments carried out in 2018. The focus is on identifying key risk areas and, if relevant, trends, where appropriate, describing further assurance work planned for 2019. The summaries provided below represent the most significant issues noted.
31. In general, the organization has adequate policies and procedures, requiring some improvement, with unsatisfactory internal audit ratings relating to smaller operations or processes representing a relatively small portion of the organization's audit and risk universe.

32. OIGA identified the main challenge at WFP in 2018 driving the audit ratings was unclear direction and prioritization of efforts guiding the implementation of controls (with major or somewhat minor improvement required) for the reasons below:

- Capacity and resources are, at times, insufficiently directed towards effectively implementing the controls and procedures envisaged in WFP's corpus of policies, guidance and manuals. There were significant gaps in the staffing and capacity of countries experiencing funding inadequacies, and inaccessibility to food distribution sites or management vacancies and turnover impacted the successful delivery of WFP's humanitarian assistance in the Central African Republic and Libya. Audits in Burundi, Madagascar and Liberia identified the complexity of WFP's programmatic portfolio leading to challenges for country offices to resource adequately each activity. Most operations still show lack of alignment of their structure and workforce to the country strategic plans (CSPs). OIGA will continue our focus on field operations in 2019 by delivering 11 country office audits in addition to an audit of the Sahel L3 emergency.
- In some cases, there was insufficient direction and allocation of WFP's efforts and resources to provide focus on essential controls and to support their strengthening and maturing. Results from process-focused audits of food procurement, monitoring and asset management, and the follow-up of the country capacity-strengthening audit, point to lack of focus and deprioritizing of key functions that provide important support to field operations. WFP's processes and systems continue to be highly manual and transactional in nature, thus creating inefficiencies that divert efforts from activities that would contribute more effectively to ensuring the integrity of operations in the field. OIGA will review corporate resource allocation on an advisory basis in 2019, as well as performing an audit of the governance of corporate IT systems.
- Risk management is still maturing throughout the organization, thus not yet able to guide and align controls and systems to the risk level and priorities. OIGA's country office audits and advisory work indicate that risk registers are for the most part in place but are not yet used to prioritize risk mitigation activities and drive accountability. Accountabilities, whether in the field, the regional bureaux or headquarters, lack some clarity and coordination in the areas reviewed. Fraud risk assessments continue to be a tool of OIGA to facilitate PIRs and systematic guidance on performing such assessments was not available to assist country offices in strengthening their preventive and detective anti-fraud controls in 2018. OIGA will continue to assess fraud risks and anti-fraud controls in the 2019 PIRs planned for school feeding, commodity management, and payroll in country offices.
- Systems and technology are not sufficiently used as an opportunity to streamline, simplify and automate controls, including for performance monitoring, fraud prevention and detection. We found this factor applied in audits of travel management, asset management, monitoring, staff entitlement, and vendor information management. While efforts are actively under way to improve data quality across the organization, for the areas reviewed, lack of systems integration and pervasive data integrity issues prevented adequate controls and efficiencies in some instances. OIGA will assist management in determining root causes for these conditions by evaluating data mapping and data protection in an advisory capacity in 2019.

- Weak monitoring practices and insufficient consideration of outcome results combined to a somewhat ad hoc objective setting and performance information system. This impeded the identification and timely mitigation of issues, lesson learning, and establishment of accountability. It also provides for a limited oversight capacity corporately and in the regions, generally at the second line level of defense.
33. OIGA has noted in certain of its internal audit reports that restricted accessibility to food delivery sites, although not necessarily controllable by WFP management, resulted in conditions that severely impacted WFP's ability to ensure humanitarian assistance was delivered as planned. This is an area of continued focus for management and OIGA will also continue to evaluate how WFP's management addresses this known risk.
34. The management of cooperating partners has been identified as a significant risk by management and confirmed by OIG. Yet the organization has not devoted sufficient corporate-based resources to guide and prioritize efforts to address these risks. The contracting of and due diligence over cooperating partners, their guidance, monitoring and performance management is insufficient to ensure the full integrity of delivery of assistance to the end beneficiaries in most operations reviewed. The investigation caseload related to fraud connected with food or cash distributed by cooperating partners and their sub-partners is pointing to insufficient internal capabilities to prevent and detect fraud. Although some of WFP's cooperating partners have implemented strong control and monitoring processes, there are indications that monitoring and oversight is not pervasive enough within WFP to properly identify and address issues in a timely manner. OIGA's advisory work in 2018 confirmed that issues raised in an audit report on the management of NGOs in 2016 are still current and unmitigated. In light of renewed advice provided in 2018, 11 pending actions were refreshed and replaced with new recommendations reflecting the current operating environments. This is illustrated in the analysis of the implementation of audit agreed actions below. An audit is scheduled in 2020 to revisit the risk exposure related to cooperating partners and WFP's oversight thereof. In 2019, OIGA will continue performing headquarter due diligence assessments of WFP's international NGO partners and will consider supporting management by piloting an audit of an NGO in accordance with contract rights.
35. Beneficiary management must be improved to ensure integrity of the process as identified by OIGA and OIGI in several field operations. Management is accelerating its roll out of WFP's system for beneficiary information and transfer management (SCOPE), and biometrics, as a digital solution for stronger beneficiary management. This also requires WFP to strengthen other mechanisms such as data sharing, targeting, monitoring, and complaints feedback mechanisms. From the targeting process to registration, verification and distribution, controls should be tightened to ensure the integrity of WFP's delivery to the most vulnerable. For example, although there have been notable improvements in beneficiary management and verification through biometric registration when employed, there remain challenges in securing the resources required to implement this technology throughout the system – including resistance by beneficiaries and some external parties to the biometric registration process. Although there are signs of improvement in this area, we encourage management to aggressively continue their digitalization strategy with respect to beneficiary management as biometric registration and verification greatly improves the likelihood of delivering food and cash to the right beneficiaries in the right amounts. In 2019, OIGA plans to assess beneficiary targeting, complaints feedback mechanisms and school feeding processes.
36. The Office of Internal Audit raised concerns on the efficiency of the supply chain, making recommendations related to modalities for landside transport, fleet management, and procurement planning; as well as prepositioning and airdrops in the South Sudan operation. Some key controls were found to be insufficient in the area of

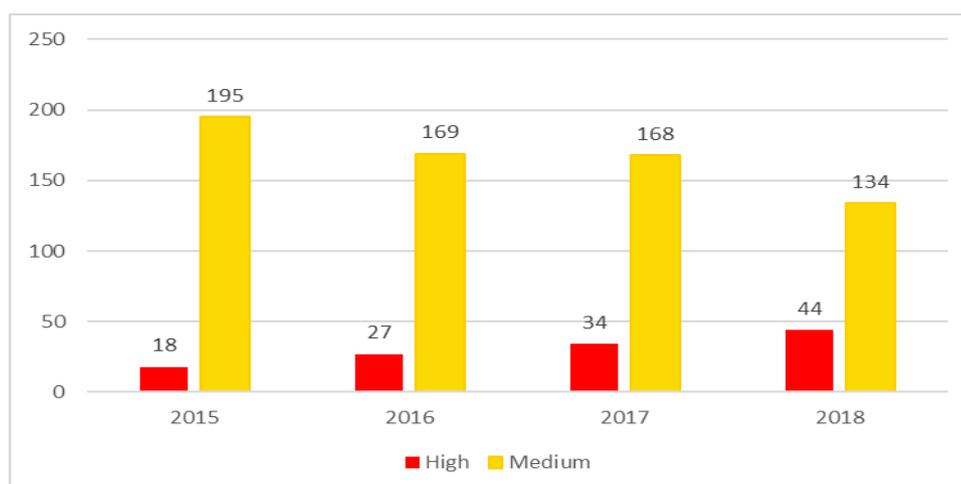
vendor management, the due diligence and evaluation of transporters, monitoring of food quality and safety controls; or absent with respect to the rotation of personnel in procurement and logistic positions. Audits of the food quality and safety assurance mechanisms and corridor management (Ethiopia–Djibouti) are scheduled for 2019.

37. Controls related to cash-based transfers (CBTs) matured, yet the pace of adaptation to the learnings and risks identified, including through audits, has been relatively slow. At this point, we expect more stable and established controls and tools to be in place given the current size of WFP's CBT delivery, representing USD 1.8 billion in 2018. In 2019, OIGA will audit mobile-based transfers in West and Central Africa.

Audit agreed actions

38. Internal Audit recommends actions for overcoming weaknesses found in the audited entity's processes. These actions are discussed and agreed with management and addressed to the entity's manager or corporate director. The numbers and ratings of agreed actions from internal audit reports issued in 2018 are provided in Table 4.

TABLE 4: COMPARATIVE STATUS OF AUDIT AGREED ACTIONS						
	High risk 2017	High risk 2018	Medium risk 2017	Medium risk 2018	Total 2017	Total 2018
Open at beginning of year	27	34	169	168	196	202
Issued during the year	30	32	154	115	184	147
Total	57	66	323	283	380	349
Closed during the year	22	22	155	149	177	171
Outstanding at year-end	34	44	168	134	202	178
Overdue (beyond agreed implementation date)	3	16	12	64	15	80
Outstanding PIR recommendations					-	23
Definitions:	<p><u>High risk:</u> Issues or areas arising relating to important matters that are material to the internal control system. The matters observed might be the cause of a non-achievement of a corporate objective or result in exposure to unmitigated risk that could highly impact corporate objectives.</p> <p><u>Medium risk:</u> Issues related to matters that significantly affect controls but may not require immediate action. The matters observed might prevent the achievement of an objective of the audited entity or result in exposure to unmitigated risk that could have an impact on the achievement of the entity's objectives.</p>					

Figure 3: Outstanding agreed actions at year-end 2015–2018

39. In 2018, there was a 12 percent decrease in the number of outstanding agreed actions. This is due to a decrease in the number of medium risk observations issued – with high-risk observations increasing at a lower rate. In 2018, 171 actions were implemented and closed (22 high and 149 medium risk) and 147 actions were added (32 high and 115 medium risk). In 2018, 11 pending actions from a 2016 internal audit of NGO partnerships were refreshed and replaced with new recommendations from advisory work performed to reflect the current operating environments for the management of NGOs. Another four long-outstanding issues were closed with management accepting the unmitigated risks. Notwithstanding that effort, the number of actions closed in the year is lower than those in 2017.
40. Due in large part to a methodology change in the tracking of recommendation past-due dates by OIGA, there has been a marked increase in the number of outstanding recommendations past the implementation date set by management. Starting in 2018, the Office of Internal Audit considers actions overdue when not fulfilled within the timeframe provided by management in the audit report.⁴ This change of methodology more fairly and accurately reflects the aging of the outstanding actions and also explains the sharp increase of overdue actions in 2018.
41. In essence, the organization’s mitigation of risks identified through audits is slower than anticipated. Eighty actions have experienced implementation and risk mitigation delays. Based on an analysis of the overdue actions, management typically expects to implement risk mitigation actions within 214 to 246 days for high and medium risk actions, respectively. However, at the end of 2018, overdue high and medium risk actions were aged at an average of 540 days. This highlights the timeline for the organization to introduce change, especially at headquarters. OIGA continues to identify issues related to long-outstanding actions related to country capacity strengthening or the management of NGOs.
42. As of 31 December 2018, four high priority actions were open from audit reports issued in or before 2016 addressed to the Policy and Programme Division (OSZ) and Performance Management and Monitoring Division (RMP) for the audit related to country capacity strengthening activities, and Human Resources Division for the audit of human resources in country offices. Other overdue high priority actions relate to the audits of beneficiary management, strategic reporting and decision-making and selected key performance indicators (KPIs), the WFP Information Network and Global System (WINGS) access control, food assistance for assets, Enterprise Risk

⁴ Before 2018, overdue actions were those not fulfilled within the timeframe provided in the audit report or based on an updated timeline provided by management in the recommendation tracking and follow-up system.

Management, the Integrated Road Map, and the Mozambique, Nigeria and Yemen operations.

43. OIGA will continue to work in partnership with management and the WFP business units on the follow-up of agreed actions to ensure appropriate and timely mitigation of the issues identified.

Overview of activities of the Office of Inspections and Investigations

Investigation services

44. OIGI has responsibility to conduct investigations into allegations of misconduct, including alleged fraud and corruption against WFP and its programmes. Investigations also involve reported violations of Staff Rules and Regulations, policies, procedures, and other administrative issuances. The scope of OIGI's investigations covers all types of staff misconduct including, but not limited to, fraud, corruption, sexual exploitation and abuse (SEA), harassment, sexual harassment, abuse of power and discrimination (HSHAPD), as well as retaliation when a prima facie case is referred to OIGI by the Ethics Office.
45. OIGI also conducts investigations of external parties, including but not limited to, vendors, cooperating partners and contractors, particularly on allegations of fraud and corruption and in some circumstances may also include allegations of SEA involving staff of cooperating partners against WFP beneficiaries. Allegations of SEA are also reported to the Secretary-General of the United Nations, in accordance with the requirement of all United Nations agencies, funds and programmes. The Secretary-General of the United Nations reports these allegations publicly on a quarterly basis at <https://www.un.org/preventing-sexual-exploitation-and-abuse/content/quarterly-updates>.
46. OIGI is also responsible for conducting inspections. Inspections are inquiries that can be undertaken in an area of perceived risk, outside the context of the annual assurance work plan or in the absence of any specific allegation.
47. Instances of suspected misconduct identified during a PIR or inspection may be referred to OIGI for evaluation and, when warranted, formal investigation.
48. OIGI has taken firm steps to ensure WFP achieves its commitment to promote a working environment that is ethical, safe and free of abuse while maintaining a zero tolerance for fraud, corruption, sexual exploitation and abuse, sexual harassment and other forms of abusive conduct. Applying a zero tolerance in these areas includes a commitment by OIGI to evaluate allegations of violations of WFP policies and to investigate substantive claims when warranted. Zero tolerance also includes a commitment by management that appropriate action will be taken when investigations substantiate the claims of wrongdoing.

Results of investigative work

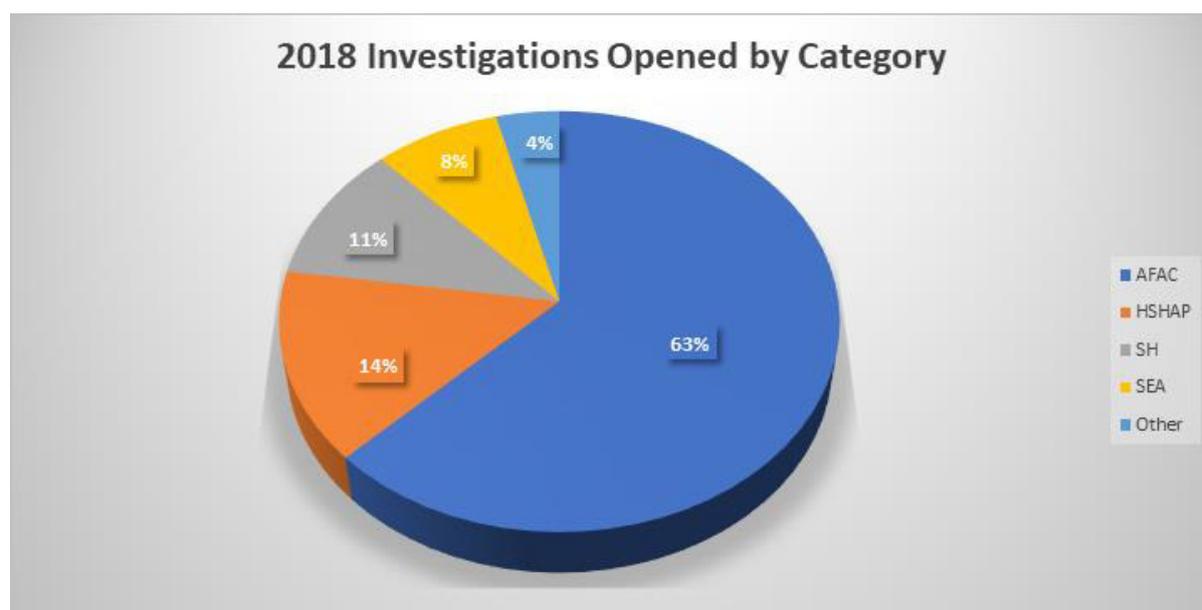
49. The purpose of an investigation is to establish facts and provide sufficient evidence and analysis to determine whether wrongdoing has occurred and, if so, the person or entities responsible, as well as to allow WFP management to take action where warranted in light of the findings. OIGI investigations may also highlight control weaknesses to management, who is then responsible for implementing actions and addressing these matters. When an investigation results in evidence of criminal conduct, OIGI may recommend that the case be referred to the appropriate national authorities.

50. Despite an unprecedented increase in reporting of matters of internal misconduct driven by social media interest, internal awareness campaigns and changes in WFP's Protection from Harassment, Sexual Harassment, Abuse of Power and Discrimination Policy, OIGI's work in 2018 continues to be weighted toward investigation activities related to fraud and corruption risk, with only a small shift in case focus since 2017 (67 percent of cases in 2017 were fraud focused, versus 63 percent in 2018). It should be noted that fraud and corruption cases also increased due to proactive efforts by OIG in performing fraud-focused approaches such as PIRs and inspections.
51. To address the growing caseload, additional investigators were added through supplemental funding requests approved by executive management in 2017. In 2018, OIGI revised the complaint intake process, and in doing so formed a specialized intake unit. The role of the intake unit is to manage and streamline the entire case intake and triage process, making a preliminary review of the information received, seeking further validation and/or corroboration where necessary, and in doing so providing sufficient information upon the conclusion of the intake assessment to appropriately assign and prioritize the cases.
52. The OIGI division has key performance goals for the completion of investigations, but has seen a lengthening of time to complete investigations this year due to the sharp and sudden increase in the number of complaints, inability to hire investigators quickly, and complexity of cases. More investigations have extended beyond the six-month performance goal in 2018,⁵ with 14 cases in process at year end that did not meet the goal compared to only one case in 2017. Given the continuing increase in formal complaint volume each month, OIGI is re-assessing its staffing needs to ensure the mandate of OIGI continues to be met. The table below provides a four-year comparison of the case volume and investigation activity for each of the years 2015 to 2018:

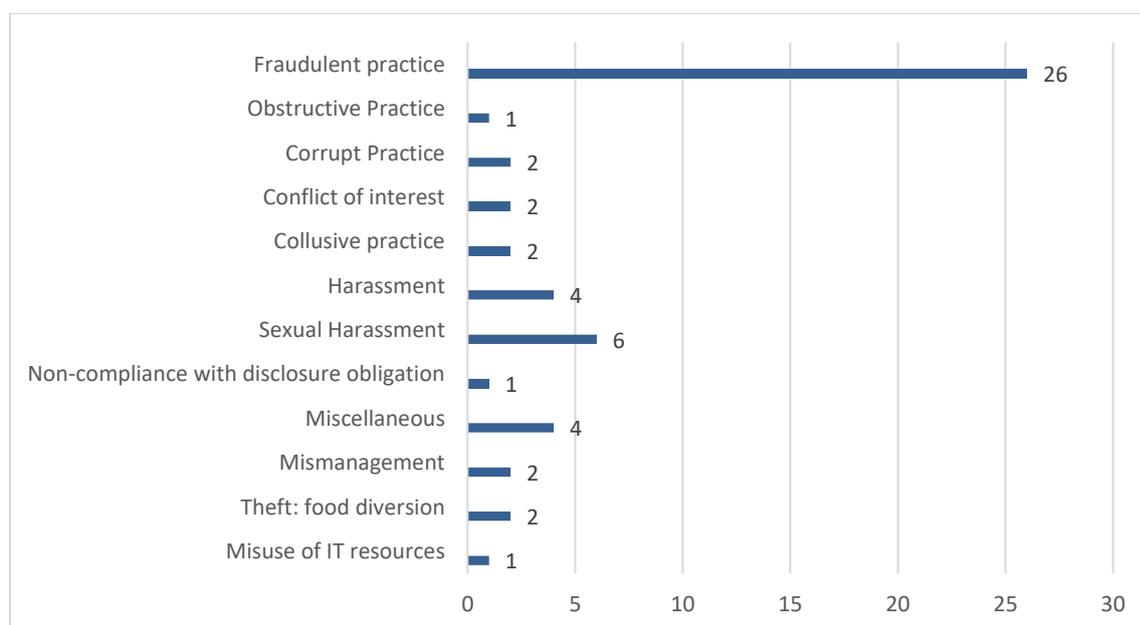
⁵ Key performance goals for OIGI include meeting a six-month time period, on average, for the completion of an investigation. This is measured from the time the investigation is opened to the time the investigation is closed. The intake process, which precedes an investigation, is targeted to be completed within two months from receipt of complaint, on average. However, the length of the intake period is influenced by the quality and availability of information provided by the claimant as well as the willingness of the claimant to proceed through to a formal investigation.

TABLE 5: STATUS OF INVESTIGATION ACTIVITY 2015–2018				
	2015	2016	2017	2018
Number of intake matters received by OIG in current year	161	136	186	368
Outstanding investigations carried over from prior year	21	17	10	25
Complaints from prior year, carried over to current year	-	-	5	9
Total case volume managed by OIGI during the year	182	153	201	402
Referral to other agencies or departments (human resources, field management, ethics, the Ombudsman, other United Nations agencies, cooperating partners, etc.)	(23)	(37)	(22)	(68)
Complaints not leading to formal investigations, including duplicates	(69)	(56)	(105)	(152)
Complaints remaining in intake at end of year	-	-	(9)	(82)
Total investigations worked on during the year	90	60	65	100
Distribution of investigations opened				
Investigations related to current year claims	69	43	50	66
Investigations related to prior year claims	21	17	15	34
Investigations in process at end of year	(17)	(10)	(25)	(47)
Investigations completed in current year	73	50	40	53

53. The majority (63 percent) of formal complaints received in 2018 were related to allegations of fraud and corruption, with harassment, sexual harassment, abuse of power, and discrimination representing 25 percent of the caseload, of which 11 percent related to allegations of sexual harassment. Complaints of sexual exploitation and abuse (SEA) comprised 8 percent of OIGI complaint volume while other matters at 4 percent (misuse of assets, failure to disclose conflicts of interest, etc.) comprised the rest. Of the 402 complaints managed by OIGI in 2018, 220 were closed, which included 60 internal referrals and 8 external referrals. The remaining 152 complaints were closed due to reasons such as lack of evidence, duplication of complaint, or no finding of policy violation present. In 2018, OIGI worked on 100 investigations. The graph below provides the distribution of the investigations managed by type of complaint.

Figure 4: 2018 Investigations initiated by type of complaint

54. In 2018, OIGI started 66 new investigations and carried forward or opened 34 investigations from the prior year resulting in 100 investigations in process or completed during the year. OIGI completed 53 investigations, of which 33 reports were substantiated. The balance remained in process. The standard of proof required for substantiation at WFP is high and requires that allegations must be proven beyond a reasonable doubt. For the cases substantiated below, OIGI concluded that the standard of proof was met.

Figure 5: Investigations completed by type in 2018

Fraud investigations

55. Investigation activity continues to concentrate on fraud committed by WFP personnel and the personnel of WFP vendors as well as beneficiaries and external parties covering a range of fraud schemes in beneficiary registration, food distribution and warehousing, procurement activities, and school meals.
56. A number of OIGI investigations completed in 2018 quantified losses attributed to substantiated fraud. Substantiated fraud is best described as the fraud that is supported by evidence gathered by OIGI during the investigation. Presumptive fraud is an estimate or range of loss calculated with the assistance of management based on assumptions such as

the duration of the fraud and the time during which the conditions leading to the fraud may have been present. These amounts are provided for information purposes only and have not been verified by OIG.

57. When fraud is substantiated by investigation, management is notified by OIGI and attempts to pursue collection of the losses through contractual and legal means or through insurance claims as appropriate. In certain circumstances, collection may also include in-kind product replacement. Collection efforts are performed and tracked by management, as such, the amounts recovered are not reported below. The following table summarizes the different types of fraud identified through fraud investigations completed and substantiated by OIGI and arranged by those considered responsible:

Figure 6: Fraud amounts by type

Fraud and corruption cases by type	Fraud – substantiated		Fraud – presumptive (estimated)	
	USD	%	USD	%
Fraudulent activities – WFP personnel	1 274	< 1%	15 671	3%
Fraudulent activities – vendors	7 940	1%	310 867	53%
Fraudulent activities – cooperating partners/NGOs	723 573	97%	121 726	21%
Food diversion – WFP personnel	-	-	120 734	21%
Food diversion – cooperating partners/NGOs	14 500	2%	12 352	2%
Total	747 287	100%	581 350	100%

58. There were 28 investigations alleging fraudulent activities or theft completed in 2018, of which OIGI substantiated losses in 14 of the investigations. If WFP personnel violated WFP's Anti-Fraud and Anti-Corruption Policy (AFAC), the investigation reports are provided to Human Resources and management for disciplinary action – up to and including termination of employment. When fraudulent acts involving the employees of WFP vendors, cooperating partners or NGOs are substantiated, these external parties are notified and sanctions are applied when appropriate.

Harassment, sexual harassment, abuse of power and discrimination

59. In 2018, 29 formal complaints of sexual harassment were evaluated by OIGI, which is substantially higher than the number of complaints received in prior years. The increased number of sexual harassment complaints reported to OIGI is believed to be attributed to changes in the WFP HSHAPD policy as well as organizational outreach and media focus on sexual harassment across industries.
60. During the year, OIGI completed seven investigations of alleged sexual harassment involving WFP employees. This compares to 30 sexual harassment investigations performed over a 12-year period from 2006–2017. Of the seven cases completed in 2018, five were substantiated, and one was not substantiated. One additional case initially reported as sexual harassment was also not substantiated, although the investigation found another element of staff misconduct during the investigation process. Three sexual harassment investigations remain in process at year-end, while nine cases received late in the year were in the intake review process at the end of 2018. Sexual harassment is defined in WFP's HSHAPD policy and includes both verbal and physical forms of sexual harassment. Of the sexual harassment investigations substantiated in 2018, none involved sexual violence.

61. The changes to the HSHAPD policy in March 2018 also impacted the number of complaints received related to other areas of misconduct, such as harassment, abuse of power, and discrimination. Over 100 complaints of harassment, abuse of power or discrimination were received in 2018, yet very few were substantiated. Many cases in this area are matters that, after review by OIGI and in consultation with the affected persons, are referred to management, human resources, or the ombudsman to address through the informal resolution process. Complaints that are referred generally involve common workplace disagreements or misunderstandings that are better resolved through mediation or communication between the parties, or matters of disagreement with comments or ratings in performance appraisals. However, 12 investigations of harassment or abuse of power were opened in 2018 and four were completed by year end. There were 13 complaints being assessed at year end to determine whether investigations were warranted.

Protection from sexual exploitation and abuse (PSEA)

62. As part of the United Nations' strategy to combat sexual exploitation and abuse, several initiatives have been launched to develop a common approach to what is being acknowledged as a system-wide issue. Hence, the Secretary-General of the United Nations has asked all United Nations agencies, funds and programmes to adopt new measures and strengthen existing ones to better prevent, detect, report, and respond to allegations that have emerged both at the inter-agency level and within WFP. This includes the implementation of a comprehensive strategy to transform the way in which the United Nations agencies collectively view, seek to prevent, and respond to allegations of sexual exploitation and abuse. At WFP, actions included the strengthening of the PSEA Focal Point network by the Ethics Office and additional training for OIGI investigators in the performance of SEA investigations.
63. OIGI continues to actively collaborate with the inter-agency development of comprehensive investigative procedures to assist in administrative investigations of sexual harassment and sexual exploitation and abuse as well as strengthening the processes of referral of criminal matters to law enforcement when appropriate.
64. The Secretary-General of the United Nations requires all United Nations agencies, funds and programmes to promptly report all allegations where there is sufficient information to identify an act of sexual exploitation by an identified perpetrator or against an identifiable victim. Within this definition, WFP reported 14 allegations of SEA to the Secretary-General in 2018 involving personnel of cooperating partners or NGOs as well as WFP personnel. For additional information on the nature of cases reported to WFP in this area, refer to the quarterly report by the Secretary-General of the United Nations referenced earlier in this report.
65. OIGI received 36 SEA complaints in 2018 and closed or referred 22 allegations to other areas for action. Twelve of the allegations were evaluated and closed as these matters were not found to constitute SEA or were outside of WFP's mandate to investigate (for example, the victim was not a beneficiary of WFP assistance and the matter was best addressed by law enforcement or was otherwise outside of WFP's ability to investigate due to lack of an identified perpetrator or victim). Ten cases were referred to the investigative divisions of cooperating partners (when the accused subjects were not WFP employees), or to law enforcement directly. At the end of the year, 14 SEA investigations were in process.
66. The large number of SEA allegations received by OIGI in 2018 contrasts with far fewer complaints received in prior years. This increase in reporting is believed to be related to efforts within the organization to improve the reporting of SEA and sexual harassment as well as more awareness across the humanitarian sector in general.

Inspections

67. In addition to investigations, OIGI also performed three inspections in 2018, with two inspections of food distribution and beneficiary management in Uganda and Djibouti and one inspection of a financial service provider.
68. Inspection activity in Uganda in 2018 primarily focused on fraud risks associated with the registration of beneficiaries and food distribution. Some investigations referred from inspection efforts are still ongoing while others have been completed. Management has implemented biometric registration and validation of beneficiaries in Uganda in an effort to reduce the volume of post-distribution food items appearing for sale in local markets, and to improve data quality and order quantities regarding the number of beneficiaries being served. These efforts, with the addition of better tracking of food throughout the supply chain, improved warehouse controls, robust beneficiary complaint management systems, and more extensive monitoring of field activities performed by cooperating partners are expected to greatly enhance the anti-fraud controls at WFP.
69. The inspections of a financial service provider and general food distribution in Djibouti have since concluded with reports issued in 2019.

Other projects and reports

70. Finally, OIGI issued two special purpose review reports, two internal control recommendation reports, and one management implication letter. The special purpose review reports related to staff related concerns over actions taken with respect to a management staffing review as well as a follow-up review of vendor food quality and safety matters identified through an earlier project. Internal control recommendation reports and management implication letters are issued by OIGI when investigative work identifies recommendations for improving internal controls or specific fraud schemes that should be communicated more broadly than the investigation report for management action. A listing of all OIGI reports is provided in Annex 2.

ANNEX 1**Assurance reports and ratings in 2018**

1a: AUDIT REPORTS AND RATINGS⁶			
Audit engagement		Report reference	Rating
1	Desk Review of the Implementation of Agreed Actions from the 2016 Audit on Country Capacity Strengthening	N/A	N/A
2	Internal Audit of WFP Operations in the Philippines	AR/18/06	Partially satisfactory – some improvement needed
3	Internal Audit of Duty Travel Management in WFP Headquarters	AR/18/07	Partially satisfactory – some improvement needed
4	Internal Audit of WFP Operations in South Sudan	AR/18/08	Partially satisfactory – major improvement needed
5	Internal Audit of Landside Transport	AR/18/09	Partially satisfactory – some improvement needed
6	Internal Audit of WFP Operations in Burundi	AR/18/10	Partially satisfactory – some improvement needed
7	Internal Audit of Monitoring in WFP	AR/18/11	Partially satisfactory – major improvement needed
8	Internal Audit of Asset Management in WFP	AR/18/12	Unsatisfactory
9	Internal Audit of Smallholder Agricultural Market Support Activities in Colombia	AR/18/13	Partially satisfactory – some improvement needed
10	Internal Audit of WFP Operations in Madagascar	AR/18/14	Partially satisfactory – some improvement needed

⁶Internal audit reports are available at <https://www.wfp.org/about/oversight/audit-inspection-reports>

1a: AUDIT REPORTS AND RATINGS⁶			
Audit engagement		Report reference	Rating
11	Internal Audit of WFP Operations in Tunisia	AR/19/01	Partially satisfactory – some improvement needed
12	Internal Audit of the Development and Delivery of COMET	AR/19/02	Partially satisfactory – Major improvement needed
13	Internal Audit of WFP Operations in Central African Republic	AR/19/03	Partially satisfactory – Major improvement needed
14	Internal Audit of WFP Operations in Libya	AR/19/04	Unsatisfactory
15	Internal Audit of WFP Food Procurement in WFP	AR/19/05	Partially satisfactory – Major improvement needed
16	Internal Audit of WFP's Implementation of General Food Assistance and Livelihood Activities in the Syrian Arab Republic	AR/19/06	Partially satisfactory – Some improvement needed
17	Internal Audit of WFP's IT Vulnerability Management Programme	AR/19/07	Partially Satisfactory – Some improvement needed
18	Internal Audit of WFP Operations in Lesotho	AR/19/08	Partially satisfactory – Some improvement needed
19	Internal Audit of WFP Operations in Liberia	AR/19/09	Unsatisfactory
20	Internal Audit of ICT in Country Offices	AR/19/10	Partially satisfactory – Some improvement needed

1b: ADVISORY ASSURANCE AREAS			
Report name		Report reference	Issued
1	WFP's Blockchain Project for Cash-Based Transfers	AA-18-03	September 2018
2	Advisory Assignment on NGO Risk and Oversight	AA-18-04	September 2018

1c: PROACTIVE INTEGRITY REVIEW (PIR) REPORTS			
Report name		Report reference	Issued
1	Proactive Integrity Review of Staff Entitlements	PIR-01-18	August 2018
2	Proactive Integrity Review of Vendor Information Management	PIR-02-18	September 2018
3	Proactive Integrity Review - Haiti	PIR-03-18	December 2018
4	Proactive Integrity Review of Food Distribution in South Sudan	PIR-01-19	April 2019
5	Proactive Integrity Review - Chad	PIR-02-19	April 2019

ANNEX 2**OIGI Reports in 2018**

2a: INVESTIGATION REPORTS SUBSTANTIATED			
	Report No.	Report name	Issued
RBB – Bangkok Regional Bureau – Asia and the Pacific			
1	I 34/17	Sexual Harassment – Staff	January 2018
2	I 05/18	Fraudulent Practice and Misuse of Funds – Cooperating Partner	May 2018
3	I 04/18	Sexual Harassment – Staff	June 2018
4	I 29/18	Sexual Harassment – Staff	September 2018
5	I 31/18	Fraudulent Practice – Staff	September 2018
6	I 23/18	Sexual Harassment and Harassment – Staff	September 2018
7	I 24/18	Obstruction and Misuse of Assets – Staff	September 2018
8	I 30/18	Harassment – Staff	December 2018
RBC – Cairo Regional Bureau – Middle East, North Africa, Eastern Europe and Central Asia			
9	I 32/17	Mismanagement – Cooperating Partner	January 2018
10	I 38/17	Recruitment Irregularities and Obstructive Practices – Staff	March 2018
11	I 50/17	Recruitment Irregularities – Staff	March 2018
12	I 21/18	Recruitment Irregularities – Staff	December 2018
RBD – Dakar Regional Bureau – West Africa			
13	I 39/17	Fraudulent and Collusive Practices – Staff	May 2018
14	I 51/17	Fraudulent Practice – Staff	May 2018
15	I 45/18	Non-Reporting of Past Criminal Conviction – Staff	October 2018
RBJ – Johannesburg Regional Bureau – Southern Africa			
16	I 01/18	Fraudulent Practice – Staff	May 2018
17	I 02/18	Medical Reimbursement Fraud – Staff	September 2018
18	I 19/18	Fraudulent Practice – Staff	December 2018
19	I 38/18	Fraudulent Practice – Staff	December 2018

2a: INVESTIGATION REPORTS SUBSTANTIATED			
	Report No.	Report name	Issued
RBN – Nairobi Regional Bureau – East Africa			
20	I 33/17	Conflict of Interest – Staff	January 2018
21	I 29/17	Conflict of Interest, Fraud and Collusive Practices - Staff	February 2018
22	I 37/17	Fraudulent Practice and Conflict of Interest - Staff	February 2018
23	I 29/17B	Conflict of Interest and Undeclared Outside Business Activities – Staff	July 2018
24	I 29/17C	Conflict of Interest and Undeclared Outside Business Activities – Staff	July 2018
25	I 29/17D	Conflict of Interest – Staff	July 2018
26	I 53/17	Fraudulent and Collusive Practices –Vendor	April 2018
27	I 54/17	Fraudulent and Collusive Practices – Vendor	April 2018
28	I 55/17	Collusive Practice – Vendor	April 2018
RBP – Panama Regional Bureau – Latin America and the Caribbean			
29	I 48/17	Misuse of IT Resources – Staff	March 2018
30	I 03/18	Fraudulent, Corrupt, Collusive Practices and Conflict of Interest – Staff	May 2018
31	I 06/18	Fraudulent, Corrupt, Collusive Practices and Conflict of Interest – Staff	May 2018
32	I 33/18	Sexual Harassment – Staff	October 2018
33	I 40/18	Fraudulent Practice – Cooperating Partner	November 2018

2b: INVESTIGATION REPORTS SUBSTANTIATED BY OTHERS			
	Case No.	Report Name	Issued
1	I 18/18	RBN – Misconduct Involving Cooperating Partner Staff Members, School Feeding. Referred to Cooperating Partner and law enforcement for investigation.	December 2018

2c: OTHER OIG REPORTS			
Case No.		Report name	Issued
1	I 36/17	RBD – Internal Control Recommendation Report	April 2018
2	I 32/17	RBC – Internal Control Recommendation Report	April 2018
3	Special review	RBC– Investigative Review of Food Safety and Quality Deviations Involving a WFP Vendor	May 2018
4	Special review	RBC – Special Review of Staff Complaints and Staff Reduction Decisions in a Country Office	July 2018
5	X 101/18	RBN – Management Implication Letter	December 2018

2d: INSPECTION REPORTS			
Report name		Report reference	Issued
1	Inspection Report on WFP Operations in Uganda	IR/01/2018	July 2018
2	Inspection Report on WFP Operations in Djibouti	IR/01/2019	March 2019
3	Inspection Report on a Financial Service Provider	IR/02/2019	April 2019

Acronyms used in the document

AFAC	anti-fraud and anti-corruption
CBT	cash-based transfer
COMET	country office tool for managing effectively
CSP	country strategic plan
GFA	general food assistance
HSHAPD	harassment, sexual harassment, abuse of power, and discrimination
ICT	information and communication technology
IT	information technology
KPI	key performance indicator
L3	Level 3 (emergency)
NGO	non-governmental organization
OIG	Office of the Inspector General
OIGA	Office of Internal Audit
OIGI	Office of Inspections and Investigations
PIR	proactive integrity review
PSEA	protection from sexual exploitation and abuse
RBB	Bangkok Regional Bureau
RBC	Cairo Regional Bureau
RBD	Dakar Regional Bureau
RBJ	Johannesburg Regional Bureau
RBN	Nairobi Regional Bureau
RBP	Panama Regional Bureau
RMP	Performance Management and Monitoring Division
SAMS	smallholder agriculture market support
SCOPE	WFP's corporate digital beneficiary and transfer management platform
SEA	sexual exploitation and abuse
WINGS	WFP Information Network and Global System