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منظمة
الغذية والزراعة
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FINANCE COMMITTEE

Hundred and Ninety-sixth Session

Rome, 5-7 June 2023

Annual report of the Inspector General

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

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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 review the “Annual report of the Inspector General” and to endorse it for consideration by the Executive Board.

Draft Advice

- **In accordance with Article XIV of the General Regulations of WFP, the FAO Finance Committee advises the WFP Executive Board to approve the draft decision as outlined in the document “Annual report of the Inspector General”.**



World Food Programme
Programme Alimentaire Mondial
Programa Mundial de Alimentos
برنامج الأغذية العالمي

Executive Board
Annual session
Rome, 26–30 June 2023

Distribution: General

Agenda item 6

Date: 12 May 2023

WFP/EB.A/2023/6-D/1

Original: English

Resource, financial and budgetary matters

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 WFP submits its annual report for the year ended 31 December 2022 to the Executive Board.

The report provides the Office of the Inspector General's assessment, based on the scope of the work undertaken, of the effectiveness of WFP's governance, risk management and control processes in 2022. It also provides an overview of the activities carried out during the year by 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 for 2022 (WFP/EB.A/2023/6-D/1) and notes that, based on the risk-based oversight work performed and reported in 2022, 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. Following the change of reporting period to a calendar year basis starting in 2022, 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) for reports issued between 1 April and 31 December 2022, i.e. exceptionally over a nine-month period, instead of 12 months (the reports issued between 1 January and 31 March 2022 were considered in the opinion presented for the year 2021). All assurance work was conducted in accordance with the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing and the Office of the Inspector General's Charter.
2. **Basis of the opinion:** To formulate this opinion, further sources of evidence were considered as appropriate, e.g.: work conducted by the External Auditor and the United Nations Joint Inspection Unit in 2022; the implementation status of internal audit agreed actions as at 31 December 2022; and any systemic issues noted in investigations completed in the calendar year 2022. The Office of the Inspector General relies in part on management to advise it of significant known failures of internal control systems, fraudulent activities, and known weaknesses 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 its view, reasonable support for this assurance opinion within the inherent limitations of the assurance process.
3. **Risk-based workplan and exclusions:** The annual assurance workplan does not include engagements for every WFP business process, entity or organizational unit. Instead, assurance services are selected based on an analysis of material risks to WFP's objectives. The workplan 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. In view of the change of reporting period to a calendar year basis, those reports issued between 1 April 2022 and 31 December 2022, whether from the workplan 2021 or 2022, were considered in the present opinion.
4. **Inherent limitations:** The inherent limitations in any governance, risk management or control process mean that 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 assessment of these processes to future periods are subject to the risk that processes may become inadequate because of changes in conditions, management override or deterioration in the degree of compliance with policies and procedures.

The Office of the Inspector General's annual assurance opinion provides assurance that, based on the risk-based oversight activities performed in 2022, no material weaknesses were identified in the governance, risk management or control processes that would seriously compromise the overall achievement of WFP's strategic and operational objectives.

Notwithstanding the above, this assurance opinion has identified governance, risk management and control practices that require attention and improvement. Details of key issues identified during 2022 are discussed in paragraphs 31–52. The practices requiring improvement do not rise to a level of institutional significance that would seriously compromise the achievement of WFP's overall objectives.

Fabienne Lambert, Inspector General
April 2023

Overview of the Office of the Inspector General

Mandate and operations

5. The Office of the Inspector General (OIG) operates under a charter that was last revised and approved by the Executive Board in November 2019.
6. The mission of OIG is to provide WFP's stakeholders with assurance on the adequacy and effectiveness of WFP's governance, risk management and control processes aimed at detecting and deterring fraud, waste and abuse through the conduct of independent and objective oversight activities; to conduct inspections and investigations of allegations of wrongdoing and misconduct; and to facilitate the adoption and implementation of United Nations, humanitarian agency and private-sector best practices related to assurance and oversight.
7. OIG is responsible for providing the Executive Director with an annual assurance opinion on the adequacy and effectiveness of governance, risk management and control processes in achieving WFP's objectives. OIG is also responsible to prepare and submit to the Executive Board an annual report of OIG activities, including a summary of significant oversight findings resulting from OIG's assurance work, the implementation status of recommendations, and confirmation of the organizational independence of OIG activities.
8. OIG comprises two units: the Office of Internal Audit (OIGA), tasked with the internal audit function; and the Office of Inspections and Investigations (OIGI), tasked with the investigation and inspection functions.
9. OIG submits its oversight reports to the Executive Director, or to designated members of management. The disclosure policy approved by the Executive Board in June 2021 prescribes the public disclosure of internal audit reports on a public website with some exceptions, and defines those reports not publicly disclosed.

Statement of independence and standards

10. OIG hereby confirms to the Executive Board its organizational independence. There was no management interference regarding the selection, scope, procedures, frequency and timing of its activities, and the communication of the results. No resourcing constraints or other issues affected the independence of OIG's activities and the assurance opinion.
11. For its assurance activities, OIG, through OIGA, conducts its work in accordance with the Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing (thereafter "IIA standards") and with OIGA internal audit policies, standards and guidelines. An external quality assessment of the internal audit function is required every five years; the latest one was completed at the end of 2021 and confirmed that the internal audit function "generally conforms" to all IIA standards. The external reviewer assessed OIGA's maturity as "proficient" (4.5 out of a maximum of 6 in its proprietary model).

Activities in 2022

12. The services provided by OIG in 2022 are summarized in [table 1](#) below. The audit universe used to develop the annual assurance plan covers all WFP systems, processes, operations and activities; however, the assurance opinion is limited to the work performed by OIG during the months of April to December 2022 in view of the change in reporting timeline.

Year	Internal audits	Advisories, insights and other ad-hoc services**	Proactive integrity reviews	Investigations		Inspections***
	Issued reports			Handled	Of which concluded	Issued reports
2018	20	2	5	100	53	3
2019	22	3	1	174	80	0
2020	13	16	2	300	92	1
2021	22	10	1	397	112	0
2022*	14	7	0	513	195	0

* Given the change in reporting timeline for internal audits and proactive integrity reviews, the year 2022 figures for these correspond to nine months (April to December 2022) as opposed to 12 months for previous years. Figures reported for investigations and inspections correspond to calendar years.

** Details in annex I, sections B, C and D.

*** Inspection reports were considered in the annual assurance opinion in the year in which fieldwork was completed, rather than the year of report issuance. One inspection report completed in 2019 was issued in 2020 and was not considered for the 2020 annual assurance opinion.

Resources

13. The OIG budget increased by USD 3.3 million, from USD 14.6 million in 2021 to USD 17.9 million in 2022, primarily for OIGI to support the continuing increase in allegations received (see [table 2](#)). Total variance (actual expenditure minus budgeted allocation) for 2022 amounted to USD 4.2 million, primarily due to lower personnel costs due to vacancy rates reflecting the combined effect of attrition and recruitment challenges, which also affected travel costs, especially for OIGA.

	2021				2022			
	OIG*	OIGA	OIGI	Total	OIG*	OIGA	OIGI	Total
Budget allocation	805	6 982	6 836	14 623	936	8 150	8 880	17 966
Actual expenditures	749	6 422	6 458	13 629	687	6 217	6 820	13 724

* Includes Inspector General, front office and administration supporting OIG, OIGA and OIGI.

14. The number of budgeted personnel positions increased from 63 at year-end 2021 to 87 at year-end 2022 (see [table 3](#)), with the additional posts being gradually made available throughout 2022 – 6 in OIGA (mainly for data analytics); 17 in OIGI (to handle the increasing caseload), and 1 in OIG (in the administrative team to support the whole of OIG). On 31 December 2022, 59 of the 87 positions were filled; 6 were to be filled with candidates joining in 2023; 15 were under recruitment (9 in OIGI and 6 in OIGA, respectively) and the remaining 7 related to recruitment or re-advertisement yet to start (in OIG and OIGA). In 2022, consultants continued to be extensively used to compensate for vacancies and increase capacity, especially for OIGI.

	2021				2022			
	OIG*	OIGA	OIGI	Total	OIG*	OIGA	OIGI	Total
Professional and above	1	28	25	54	1	34	41	76
General service	5	2	2	9	6	2	3	11
Budget	6	30	27	63	7	36	44	87

* Includes Inspector General, front office and administration supporting OIG, OIGA and OIGI.

15. As of the end of 2022, the filled OIG positions comprised 55 percent women and 45 percent men; 26 different nationalities (of all continents) and 23 languages. All OIGA professional staff in position have relevant professional certifications (Certified Internal Auditor, Certified Public Accountant or Chartered Accountant), and specific certifications (Certified Fraud Examiner, Certified Information Systems Auditor, Certification in Cybersecurity Audit, Certification in Control Self-Assessment, and Certification in Risk Management Assurance). Auditors have prior experience at international auditing firms, often with additional experience with another United Nations entity or humanitarian organization. Investigators have a law enforcement, investigatory or legal background, some having also forensics, accounting or auditing certifications and experience.

Overview of activities of the Office of Internal Audit

Internal audit and advisory services

16. Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. OIGA helps WFP accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of governance, risk management and control processes. 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 units in delivering on their assigned responsibilities. This assurance work is provided through the performance of internal audits, proactive integrity reviews, special purpose reviews and consultation in the form of advisory services.
17. Proactive integrity reviews are structured examinations performed to identify and test preventive and detective anti-fraud controls designed to limit exposure to fraud risk. Building on OIGA's analytical capacity, proactive integrity reviews provide management with assurance on the effectiveness of fraud prevention and detection controls, complementing OIGI's investigative work by addressing the root causes of fraud and corruption.
18. Special purpose reviews of contractual arrangements between WFP and its contracted parties are based on the exercise of audit clauses included in the relevant contracts.

Results of the risk-based assurance plan

19. OIG's assurance workplan is designed to focus on the most significant risks applying to WFP's risk universe. It is approved by the Executive Director after consultation with senior management and the Executive Board and review by the Independent Oversight Advisory Committee. Changes to the workplan in the course of 2022 were also approved by the Executive Director.

20. As required by IIA standards, a documented risk assessment of WFP's risk universe determines the priorities of internal audit activity, consistent with the organization's goals. The assessment includes specific consideration of fraud risks, which drives the identification of topics for proactive integrity reviews. OIGA ranked all WFP auditable entities by assessing identified risks according to their impact on WFP operations and the probability of each risk occurring. OIGA obtained input and feedback from major stakeholders (members of the leadership group, regional directors and divisional directors) on strategic risks and key organizational developments and made adjustments accordingly.

Scope of assurance work in 2022

21. The 2022 assurance workplan built on the strong emphasis placed on field operations in 2021 given the prior limitations due to the coronavirus disease 2019 (COVID-19) pandemic. OIGA evolved its audit methodologies to strengthen its risk-based approach when delivering assurance on country operations.
22. Altogether, between 1 April and 31 December 2022, the audits of 10 country operations were concluded and corresponding reports issued, representing USD 2.4 billion or 21 percent of WFP's total field expenditures. The country offices audited cover 4 of the 16 high-risk field operations identified in the workplan's initial risk assessment. Additionally, OIGA conducted a follow-up review of a prior audit of country operations in one country.
23. OIGA also provided coverage of several core corporate activities and thematic areas with a focus on the bottom-up strategic budgeting exercise and information technology management and support to country offices. Furthermore, the systematic coverage of beneficiary management, cash-based transfer, supply chain and monitoring processes in country offices provided extended assurance on these four high-risk areas at the corporate level.
24. Coverage of information technology included WFP's network and telecommunications infrastructure and the cybersecurity posture of the organization through penetration testing.
25. Annex I provides further details of the Office of the Inspector General's work considered in the 2022 assurance opinion.
26. OIGA also relies on management to advise on significant known failures of internal control systems, fraudulent activities and known weaknesses that would allow fraud or significant losses to occur, or that would substantially impede the efficient and effective use of resources. Management advises the office of known significant failures when an audit is initiated.
27. Additional information and coverage stemmed from other relevant ad-hoc work as well as several investigation reports from OIGI providing insights into areas of exposure to fraud and/or corrupt practices. Also considered in the opinion was the work conducted by the External Auditor, relevant reports of the United Nations Joint Inspection Unit issued in 2022 and the implementation status of internal audit agreed actions as at 31 December 2022.
28. OIGA engages regularly with the External Auditor and the Office of Evaluation, through mapping of the respective workplans to ensure, where possible, complementarities, synergies and efficiencies of WFP's independent oversight.

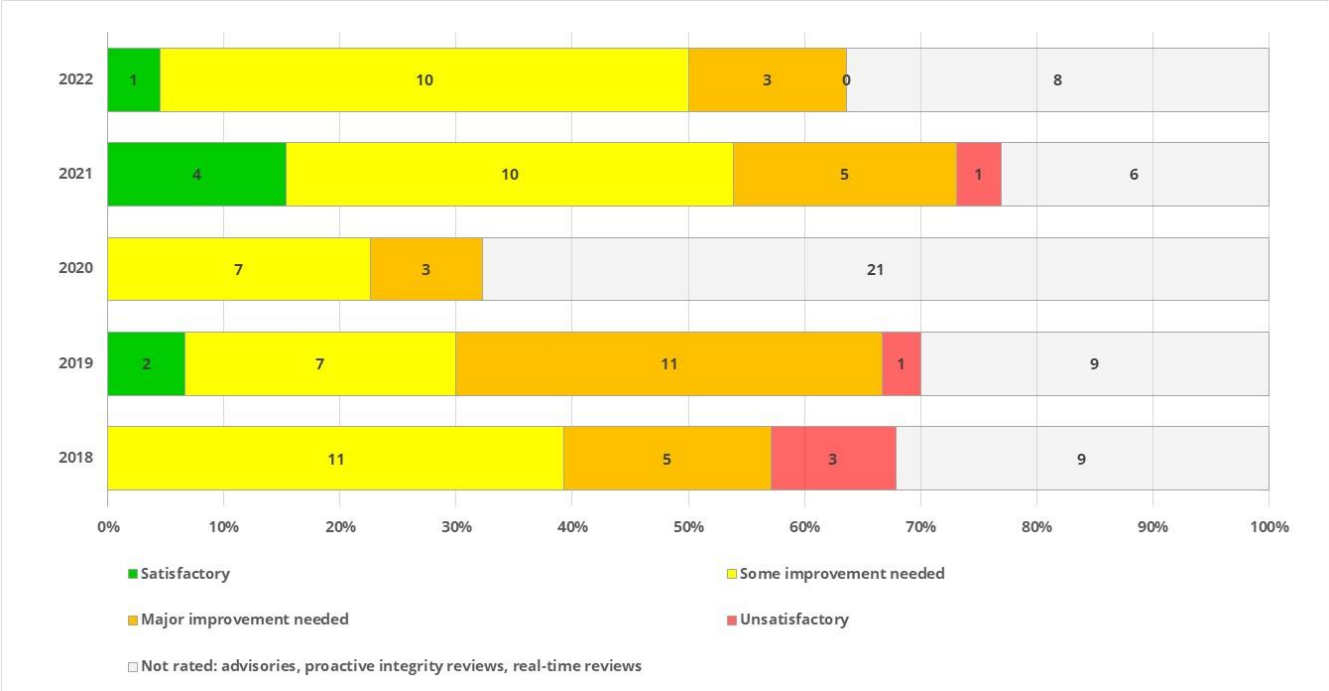
Summary of 2022 audit engagement ratings

- 29. For internal audits of offices outside headquarters and of functions and cross-cutting areas, OIGA assigns an overall audit rating based on its overall assessment of the relevant governance, risk management and control processes of the audited entity. The rating system is harmonized with the ratings used by other United Nations entities.
- 30. The audit reports finalized between 1 April and 31 December 2022 show that over two-thirds of the rated assignments needed some improvement. Details are included in [table 4](#) as well as in [figure 1](#) and [figure 2](#) below.

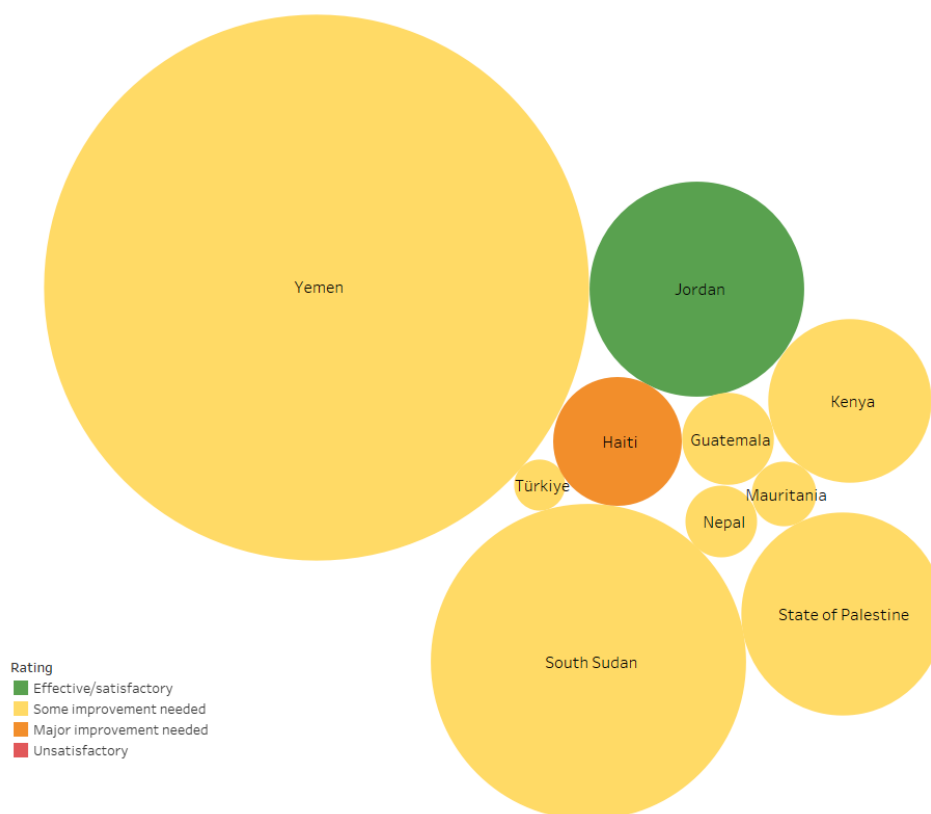
TABLE 4: DISTRIBUTION OF AUDIT CONCLUSIONS BY TYPE - 2022					
Audited area	Number of audits	Satisfactory	Some improvement needed	Major improvement needed	Unsatisfactory
Country office audits	10	1	8	1	-
Follow-up audit (without rating)	1	-	-	-	-
Thematic/headquarters audits	1*		1*	1*	-
Information technology audits	2		1	1	-
Total	14	1	10	3	0

* The Internal Audit of the Bottom-up Strategic Budgeting Exercise (BUSBE) has two audit ratings: “some improvement needed” on project design and “major improvement needed” on project management and implementation.

Figure 1: Overview of oversight report ratings 2018–2022*



* The 2022 data reflects the dual rating of the BUSBE audit.

Figure 2: Funds audited (USD 2.4 billion) and audit ratings 2022*

* Excluded from the graph above as no funding can be directly attributed to these areas:

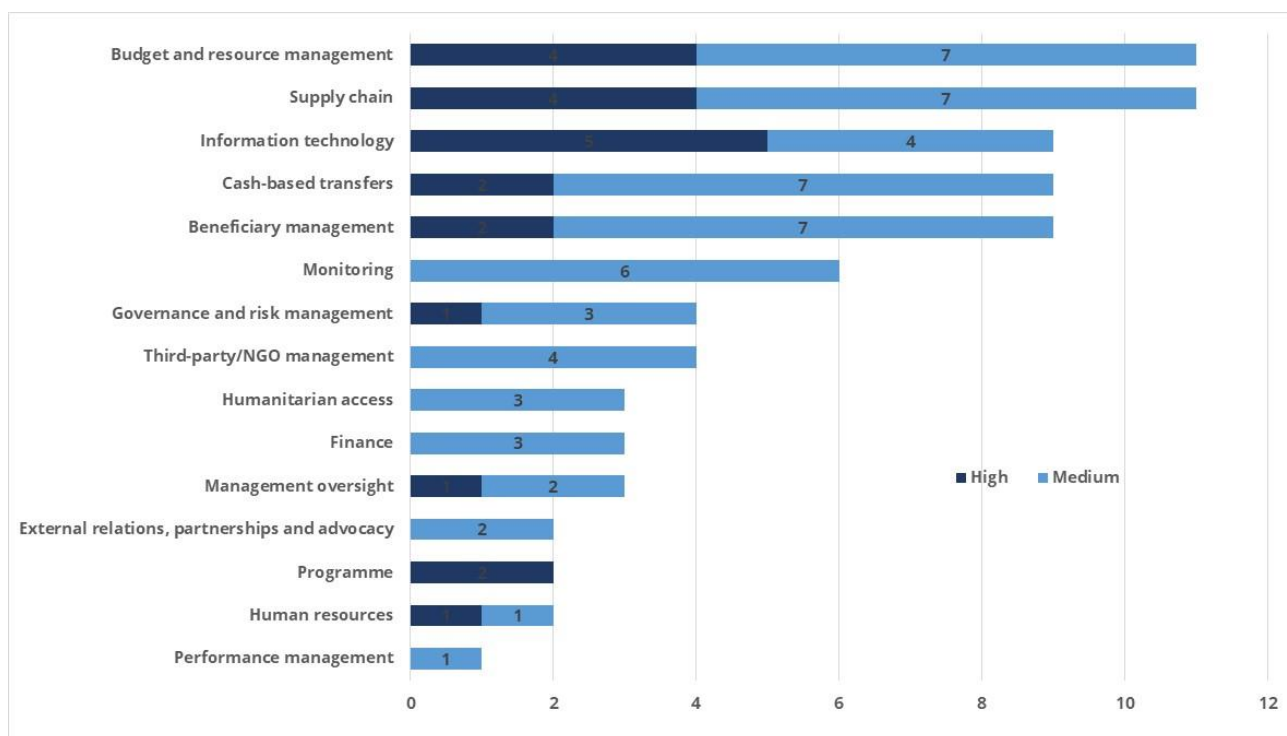
- a) thematic/cross-cutting processes (Internal Audit of the Bottom-up Strategic Budgeting Exercise (BUSBE) – rated “some improvement needed” on project design and “major improvement needed” on project management and implementation); and
- b) information technology audits – Internal Audit of Network and Telecommunications Infrastructure in WFP – rated “major improvement needed”; and the Internal Audit of Information Technology Management and Support in WFP Country Offices – rated “some improvement needed”.

Key issues identified in 2022

31. This section presents an overview of the major issues emerging from the assurance assignments completed between 1 April and 31 December 2022.
32. The results of the work conducted reveal that WFP is regarded as a reliable partner in responding to emergencies and crises; the organization has established solid relationships with governmental counterparts and the technical expertise of its staff is widely recognized. In general, the maturity of corporate processes continues to evolve, as noted through the results of the testing of process-level controls.
33. However, the rapid and continued growth of the organization (both in monetary and staffing terms) strains its frameworks, processes and systems. Responding rapidly and effectively to growing operational demands is sometimes at odds with the need to develop, establish and enforce robust governance mechanisms and management systems.
34. Further, support functions and processes – such as budgeting, performance management and reporting, risk management, human resources, and technical and operational support – require further maturing to accompany this growth, while preserving the necessary operational agility to respond to changing contexts and rapidly scale up to effectively deliver on WFP’s objectives and mandate.

35. The aggregation of audit observations by area reflects the significant weight of country audits concluded between 1 April and 31 December 2022, as most agreed actions correspond to areas typically in scope for this type of engagements.

Figure 3: Agreed actions identified in 2022 by area of the audit universe



Consolidated results from audits of country operations

36. During 2022, OIGA built on the country operations audit approach introduced in 2021 to adapt to COVID-19 limitations – with five areas of focus: beneficiary management; cash-based transfers; supply chain (comprising procurement, logistics, commodity management); monitoring; and finance. OIGA complemented it with the inclusion of additional priority areas identified following a risk-based methodology at the engagement level.
37. For the processes and functions in scope of country engagements, OIGA systematically tested the existence and effectiveness of key controls, and assessed the degree of compliance with WFP’s policies, procedures, and manuals. The following paragraphs provide an overview of the cross-cutting findings noted through the 10 country operations audits and the one follow-up review that form part of this audit opinion.
38. *Governance*: Overall progress was noted in areas such as the organizational alignment between programmes, budgets, and country office structures. However, several country operations continued to suffer from persistent capacity gaps and had difficulties in attracting staff with the necessary skills and expertise. This issue negatively affected the ability to effectively deliver programmatic activities, led to priority shifts and was the recurrent root cause for non-compliance and internal controls deficiencies. Similarly, while management oversight was found to be conducted in a more rigorous and regular fashion, room for improvement exists in ensuring a systemic and more robust follow-up of issues and recommendations.

39. *Beneficiary management:* Audit results show the need to improve beneficiary targeting. This is the consequence of multiple factors including: i) the lack of well-articulated strategies with defined targeting criteria and adequate risk management; and ii) standard operating procedures that are missing or require update. As in previous years, the appropriate definition and allocation of roles and responsibilities for beneficiary management, and the underlying processes, systems and information, between country offices, area offices and government or non-governmental partners was a recurring issue. Other findings indicate that privacy assessments are not systematically conducted, and that data is not always properly safeguarded or leveraged for managing operations and decision-making. Further, there is a need to strengthen the existing complaints and feedback mechanisms. OIGA noted issues in the visibility and access to these tools as well as in the level of awareness among beneficiaries, and the need to ensure that actions are systematically taken to address and resolve all issues reported through these mechanisms.
40. *Cash-based transfers:* As in 2021, OIGA's work in this area highlighted variable results. While cash-based transfer processes are maturing, there are areas requiring attention. Available guidance and standard operating procedures should be updated to ensure that roles and responsibilities, risk management and control requirements are more formally defined. Further, financial service providers did not always fulfil their contractual obligations, which negatively impacted the organization's ability to perform an effective payment instrument tracking. Weaknesses were also noted in the reconciliation process, as this relied primarily on manual processes and spreadsheets, and on information that was not systematically triangulated. The cash assurance framework issued in late 2021 by the headquarters Cash-based Transfers Division to guide the implementation of cash-based transfers should contribute to addressing some of the noted gaps and will be reviewed in future audits.
41. *Monitoring:* Audit results in 2022 saw a reiteration of findings noted in preceding years, namely: a) strategies, plans and guidance are not always in place, adapted to the risks of specific implementing modalities or guiding monitoring efforts; b) monitoring information is not of the necessary quality or systematically consolidated for decision making; and, in some instances, c) a deficient segregation between implementation and monitoring activities was noted. Finally, low staffing levels in the country offices audited and high turnover of staff continued to limit WFP's ability to oversee the work of third-party monitors and meet minimum monitoring requirements.
42. *Supply chain:* While evolving, controls in logistics and procurement still need improvement, specifically in vendor management (developing rosters; consistently executing performance assessments and strengthening the conflict-of-interest management process); undertaking regular logistics assessments; and in improving the effectiveness of management committees. In a context of high commodity prices, enhancements in these areas are fundamental to ensure the transparency, efficiency, and effectiveness of the procurement process across regions, improve warehousing practices and adequately safeguard the quality and safety of the distributed food. Finally, OIGA's work revealed a growing demand for service provision, mainly logistic services to governments. This increase was not accompanied, however, by sufficient corporate guidance, including on the application of full cost-recovery principles.
43. *Finance:* As in 2021, audit results indicated that mature and embedded processes and controls are in place at the country office level, with only few issues raised in audit reports.
44. *Third-party management:* It deserves significant management attention in general, and of cooperating partners specifically. Major room for improvement was noted in the processes for selecting, assessing, monitoring and measuring performance of third parties, as well as building their capacity in handling fraud and sexual exploitation and abuse (SEA) risk. These

areas have “downstream” implications in controls to prevent food diversion and SEA, as also revealed through investigative work. This, therefore, requires clear corporate risk-based guidance embedded in the management of cooperating partners – in particular strengthening that of government cooperating partners, as well as effective management oversight.

Information technology, information security and data management

45. During 2022, assurance and advisory work conducted in the field and at headquarters around information technology and data management included the audit of information technology management and support in WFP country offices and the management note on penetration test of WFP's Networks, both finding that these areas are maturing. However, work is still needed to ensure that information and data are sufficiently leveraged within a properly protected information technology environment.
46. *Data management:* The rollout of WFP's data privacy programme was a work-in-progress in 2022, leaving policy gaps and creating operational uncertainty regarding WFP's data privacy posture. The level of digitalization and data privacy controls varied widely depending on the skills and level of interest of local managers and staff. Beyond improvements in data processing activities, audits identified a significant underutilization of the data collected for decision-making and for monitoring and risk management. New technologies, including blockchain, while improving data privacy and security, also require a new set of skills and capacity to provide an adequate and continuous safeguard of the data entrusted to the organization.
47. *Information technology:* Country offices need to accelerate the adoption of corporate information management systems, especially in process areas such as monitoring and cash-based transfers where the information technology landscape is highly fragmented. While “shadow” information systems and innovations are closing country-level functionality gaps, decentralized decision-making and investments continue to hold back progress in the standardization of processes and systems, increasing information security risks and creating inefficiencies.
48. *Information security:* Country offices remain a weak link in WFP's information security. Decentralization, limited local skills, and monitoring gaps contributed to a weaker security posture outside WFP's network perimeter. While WFP's information systems are resilient, there are opportunities to improve the enforcement of network policies and processes. Most notably, OIGA assessed WFP's level of exposure to insider threats as critical.

Cross-cutting corporate issues

49. The combined results of the work carried out by OIGA in 2022 show that the level of development and enforcement of key corporate frameworks and allocation of responsibilities between headquarters and country offices are at the core of most of the noted findings.
50. Risk management, monitoring and management oversight, and the underlying roles and responsibilities should be reviewed. These frameworks, which are important pillars of WFP's governance, need stronger formalization and embedment in operations and managerial processes to ensure that they contribute towards organizational accountability and effectiveness. Also, staffing levels were not always commensurate with operational demands and further compounded this issue. These led to programme implementation and delivery being prioritized over monitoring and management oversight activities. An adequate balance must be regained to ensure that sufficient resources are allocated to these functions.

51. The volatile context in which WFP operates and the growing demands from new and recurrent emergencies also call for strengthening the design and operationalization of other corporate frameworks, such as budgeting and position management. This is necessary to improve the level of correlation between strategic objectives and expected results and the corresponding structures, budgets and staffing, as well as to clarify the existing misalignment in roles, responsibilities and accountabilities originating from WFP's decentralized structure for decision-making, risk escalation and performance management. The current focus in the resource allocation process should shift from a funds availability mindset as the main allocation driver, to a results-driven approach.
52. Finally, the maturity of the above frameworks is further hindered by limitations in the adoption and consistent utilization of available information technology systems and tools. Therefore, evolving WFP's internal control environment will also require the integration of digital solutions and management systems, a factor that could also boost organizational efficiency.

Implementation status of agreed actions

53. Management's efforts in implementing agreed actions have shown a positive effect. The implementation and closure levels have continuously improved since mid-2019 and the overall number of outstanding actions has reached an all-time low at the end of 2022 (see [table 5](#) and [figure 4](#)).

TABLE 5: STATUS OF IMPLEMENTATION OF AGREED ACTIONS 2021 AND 2022*						
	High risk 2021	High risk 2022	Medium risk 2021	Medium risk 2022	Total 2021	Total 2022
Open at beginning of year	71	70	85	110	156	180
Issued in the period January–December	59	33	91	92	150	125
Total	130	103	176	202	306	305
Closed in the period January–December	60	42	66	92	126	134
Outstanding at year-end	70	61	110	110	180	171
Overdue (beyond initial agreed implementation date)	14	27	16	43	30	70
Overdue (beyond revised implementation date)	14	16	14	24	28	40

* All figures in this table correspond to the calendar year.

54. However, the aging of actions deteriorated, with the number of actions open for less than a year dropping from 81 percent in 2021 to 52 percent in 2022 (see [figure 5](#)). This situation requires increased management attention to ensure an appropriate and timely mitigation of the issues identified. To that effect, OIGA will continue following up on agreed actions in 2023 in partnership with management and WFP units.

Figure 4: Overdue actions per quarter 2018–2022

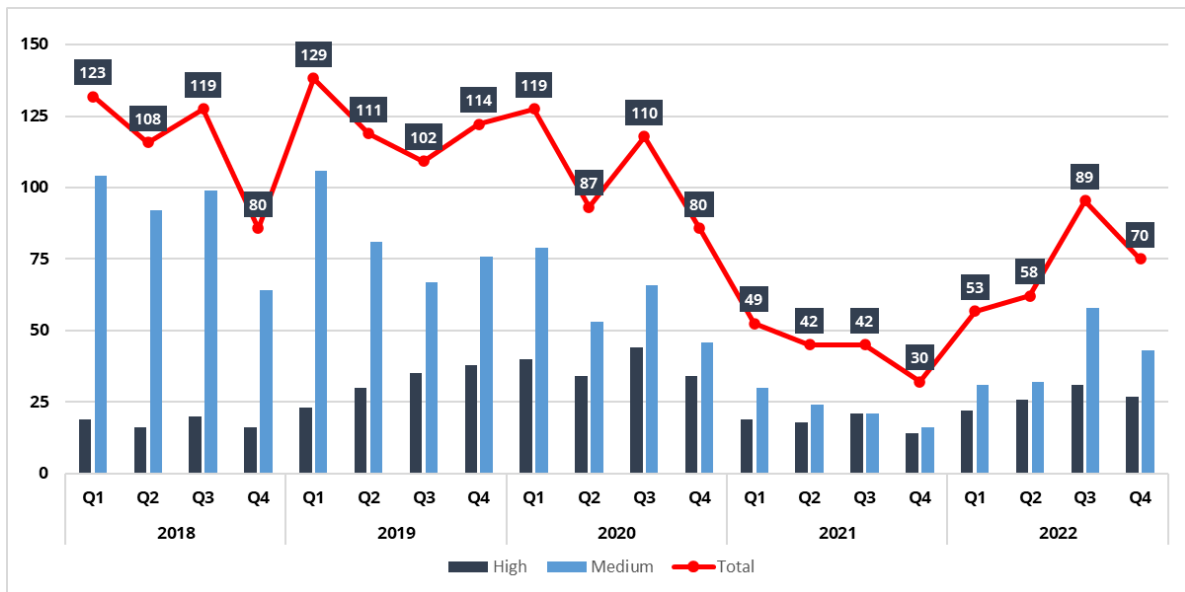
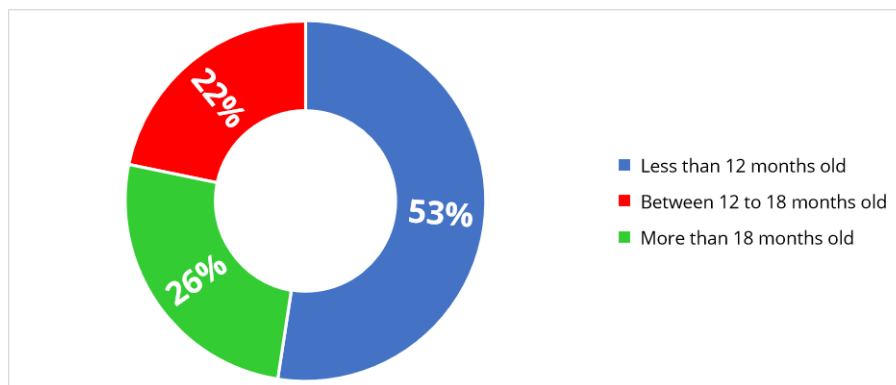


Figure 5: Recommendation aging based on original time frame as at 31 December 2022



Overview of activities of the Office of Inspections and Investigations

Investigation services

55. OIGI supports WFP’s commitment to promoting a working environment that is ethical, safe, and free of abuse while maintaining a zero-tolerance for inaction principle for fraud, corruption, retaliation, SEA, sexual harassment and other forms of abusive conduct. Applying a zero-tolerance for inaction approach in these areas includes a commitment by OIGI to assess the allegations of misconduct and wrongdoing it receives and investigate them when warranted.
56. Allegations may involve WFP employees for alleged breaches of the anti-fraud and anti-corruption (AFAC) policy; SEA; sexual harassment (SH); harassment, abuse of authority and discrimination (HAAD); and retaliation, or reported violations of policies, procedures, and other administrative issuances.
57. Allegations may also pertain to external parties, such as vendors and cooperating partners, for breaches of the AFAC policy, SEA or abuse of WFP beneficiaries.

COVID-19 impact

58. The impact of COVID-19 on OIGI investigations has persisted and continued to impact investigative activities in 2022. During the pandemic, OIGI noted that the timelines of investigations lengthened, primarily as a result of being unable to conduct missions in the field. This limitation did not curtail investigative activities – through relying on remote interviews, external partners for evidence collection and similar processes – but slowed them down, resulting in cases taking longer to process.
59. In 2022, with the pandemic moving away and the renewed possibility to undertake missions where necessary, OIGI regained the ability to deploy investigators safely on mission. OIGI established a standard operating procedure to enable the safe conduct of investigations and to safely interact with at-risk populations. OIGI continues to observe and implement this standard procedure to ensure the safety of both investigation participants and investigators.
60. However, the restrictions that COVID-19 imposed on movements impacted the 2020–2022 caseload and the lag effect will take time, beyond 2022, to overcome, and for investigation timelines to shorten.

Caseload 2022

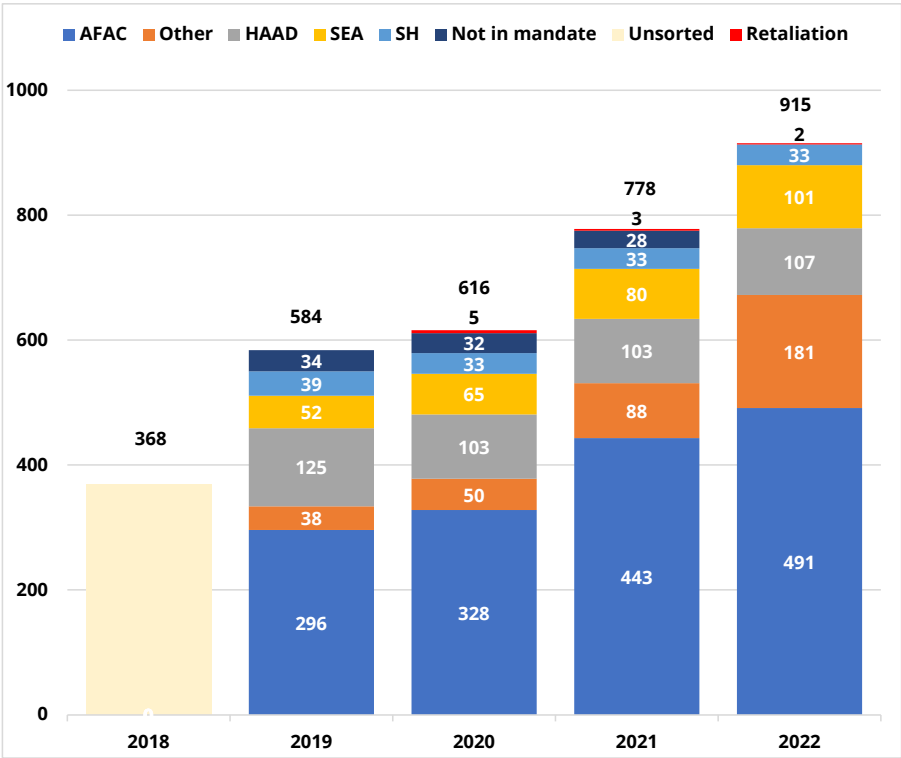
61. Overall, OIGI managed a caseload of 1,786 cases in 2022, a 35 percent increase from 2021, as shown in [table 6](#) below.

		2018	2019	2020	2021	2022
Cases carried over from prior year		34	129	368	545	871
Complaints received in current year		368	584	616	778	915
Caseload		402	713	984	1 323	1 786
Cases closed						
After preliminary assessment		(220)	(265)	(347)	(340)	(699)
of which	<i>– referred outside OIGI</i>	(68)	(61)	(100)	(77)	(100)
	<i>– not warranting an investigation</i>	(152)	(204)	(247)	(263)	(599)
After investigation		(53)	(80)	(92)	(112)	(195)
Total cases closed		(273)	(345)	(439)	(452)	(894)
Cases carried over to the following year		129	368	545	871	892
of which	<i>in intake</i>	82	274	212	491	529
	<i>in suspense</i>	<i>n.a.</i>	<i>n.a.</i>	125	95	45
	<i>in investigation</i>	47	94	208	285	318

New complaints

62. In 2022, OIGI received 915 new complaints (see figure 6), an 18 percent increase from 2021. The case typology remains similar to past years, with AFAC matters representing 54 percent of new cases, followed by Other, HAAD and SEA cases, with 20, 12 and 11 percent, respectively. Allegations continued to be levelled primarily against cooperating partners, followed by WFP employees. They remained stable by geographic origin, mirroring the profile (in numbers and severity) of the crisis situations in each region.

Figure 6: New complaints' typology - 2018-2022*



* In all graphs, individual figures below 1 are not included.

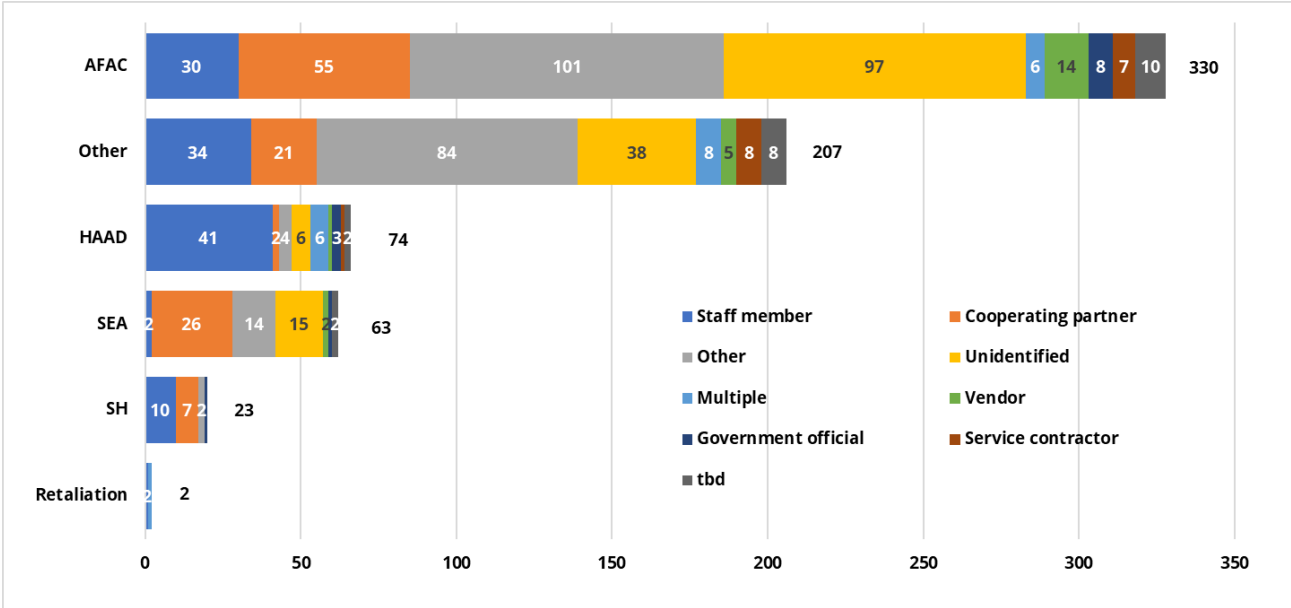
63. OIGI observes a continuous increase in new complaints. This is likely the combination of the growth of WFP as an organization to approximately 23,000 employees; continuous visible communication by management to “speak up”; multiple outreach activities conducted by OIGI in multiple geographies; OIGI’s continued effort to effectively engage and communicate with investigation participants, from intake to closure; and, possibly, a growing confidence in OIGI’s confidential management of allegations.

Intake assessment and prioritization

- 64. All incoming complaints go through the intake function, established in 2019 and significantly strengthened in 2022 through additional staff resources and consultants.
- 65. Complaints are assessed, e.g., in terms of OIGI investigation mandate, credibility, whether they warrant an investigation or be addressed by another unit.
- 66. Hence, complaints may be closed at this stage, e.g., for being baseless or not related to WFP operations; they may be referred to units better suited to address them, e.g., country office management, the Human Resources Division, the Ombudsman or other United Nations entities; there may be insufficient information for OIGI to proceed.

- 67. As a result, only those complaints warranting investigation are forwarded to the investigation teams, thus ensuring the most effective use of these resources.
- 68. In 2022, OIG closed 699 complaints after intake assessment (340 in 2021), of which 100 were referred to other WFP units or United Nations entities, and 545 did not warrant investigation, for instance, matters not within the OIG mandate; matters where evidence did not support *prima facie* the complaint; complainants withdrawing their complaint; or where complainants refused to cooperate or respond to OIG inquiries (see details in [figure 7](#)).

Figure 7: Cases closed after intake assessment



- 69. At year-end 2022, 529 complaints were under intake assessment, further to 45 awaiting further information (“in suspense”). AFAC matters are predominant (63 percent of the total number of cases in intake assessment and suspense) given the precedence given to handling as swiftly as possible cases related to behavioural matters. The number of cases where an alleged perpetrator was already identified was equally split between cooperating partners and WFP employees.

Investigations activity

- 70. OIGI concluded 195 investigations in 2022 (see [figure 8](#)); of which 96 (49 percent) were substantiated. Most related to cooperating partner employees as perpetrators, for AFAC and for SEA.
- 71. Reports on substantiated allegations are listed in annex II (detail by region and case) and annex III (grouped by affected policy and type of subject).

Fraud

73. Of the investigations concluded in 2022, 123 investigations related to breaches of the AFAC policy; 69 of which were substantiated, including 42 involving WFP employees (see details in annexes II and III). At year-end, there were 195 ongoing investigations of AFAC matters, of which 97 percent pertained to personnel below P5 level or non-WFP personnel.
74. Losses are substantiated when supported by evidence gathered during an investigation. Substantiated losses reflect completed investigations only and, therefore, may not reflect the organization's total losses attributable to breaches of the AFAC policy. AFAC-related investigations involving cooperating partners generated the largest substantiated losses in 2022. As at 31 December 2022, WFP had recovered USD 575,771.68 from 2022 substantiated investigations with financial losses (see detail in annex III).
75. Presumptive losses represent estimated losses reported in an allegation or discovered through investigative work as it progresses, but for which an investigation has not yet been completed and losses firmed up.
76. Information pertaining to financial losses from substantiated cases as well as presumptive fraud at year-end 2022 is provided in [table 7](#).

Subject	Presumptive fraud	Losses from substantiated cases*	Recoveries of substantiated losses**
Cooperating partner	7 983 992.45	1 680 056.34	574 154.68
Other	35 233.00	636.00	636.00
Vendor	97 999.56	758.00	731.00
WFP employee	1 650 025.25	359.00	250.00
Grand total	9 767 250.26	1 681 809.34	575 771.68

*Excludes financial losses related to other issues (e.g., thefts and looting) reported to OIGI per policy but which were not investigated. These financial losses are reported to management as part of the financial statements preparation.

** According to the information available to OIG at year-end 2022.

Harassment, abuse of authority and discrimination

77. Fifteen investigations of abusive conduct were concluded in 2022. Nine involved WFP employees, of which three were substantiated. Six were related to cooperating partner employees, and one abuse of authority was substantiated. OIGI had 37 ongoing investigations of abusive conduct at year-end 2022, of which 14 percent (5 out of 37) relate to senior positions (D1 and above).

Sexual harassment

78. In 2022, OIGI concluded nine sexual harassment investigations. Six involved WFP employees; of these, three were substantiated. One case involved a cooperating partner employee and was unsubstantiated. One matter involving a vendor employee was substantiated and one other case was unsubstantiated.
79. There are both verbal and physical forms of sexual harassment. Five of the sexual harassment investigations concluded in 2022 involved physical sexual harassment; of these, one constituted sexual violence.
80. At year-end 2022, OIGI had 34 sexual harassment investigations in progress, of which 6 percent (2 out of 34) involved senior positions (D1 and above).

Sexual exploitation and abuse

81. All WFP employees must report allegations of SEA to OIGI. OIGI concluded 37 investigations related to SEA in 2022, of which 17 were substantiated (14 pertained to cooperating partner employees) and 20 were unsubstantiated. At year-end, 18 SEA investigations were ongoing, involving almost equally WFP staff members, service contractors, or cooperating partner employees.
82. United Nations entities are required to provide anonymised reporting on allegations of SEA to the Secretary-General¹ when there is sufficient information to identify a possible act of SEA involving an identifiable victim or perpetrator; that information is then reported publicly. OIGI fulfilled the reporting requirement in 2022.

Disposition of substantiated investigations

83. If WFP employees are found to have violated WFP regulations, rules or policies, the related investigation reports are provided to the Human Resources Division for consideration and referral to management with recommendation for disciplinary action if warranted.
84. When allegations of fraud implicate the employees of WFP vendors or cooperating partners, the cases are referred to the investigative units of those entities, if one exists and is deemed competent; these cases are then monitored by OIGI until their investigation is complete. Under certain conditions, OIGI may complete an investigation if an external party cannot perform the investigation. If a WFP vendor or cooperating partner is alleged to have committed a prohibited practice, such as fraud, corruption, theft, collusion, coercion or obstruction, under a WFP-funded agreement or contract, OIGI conducts the investigation, with substantiated reports referred to the WFP Vendor Sanctions Committee for consideration and decision.

Inspections

85. Inspections are inquiries that can be undertaken in areas of perceived risk, outside the context of the annual assurance workplan or in the absence of a specific allegation.
86. OIGI recommenced inspections in 2022 and inquiries are ongoing.

¹ [Data on Allegations: UN System-wide – Standard for reporting.](#)

Ongoing OIGI cooperating with external oversight functions

87. OIGI continued building on the OIGA 2017 initiative to increase coordination with cooperating partner oversight functions. In 2022, OIGI and external oversight functions collaborated on 137 cases, 82 of which were substantiated and resulted in disciplinary action by the external partner. OIGI will continue to develop and enhance its working relationships with cooperating partner oversight functions.

Increased workload and resources

88. The OIGI caseload, i.e., cases carried over and new cases received, has dramatically increased over the last five years. OIGI received 368 complaints in 2018 and 915 in 2022. OIGI finalized 220 intake assessments in 2018 compared to 699 in 2022 further to handling 574 intake reviews in progress. OIGI concluded 53 investigations in 2018 compared to 195 in 2022 while also handling 318 investigations in progress at year-end. The ratio of investigator-to-investigations handled grew from 1:6.5 in 2018 to 1:20 in 2022 (improving slightly from 1:22 in 2021).
89. During 2022, OIGI undertook numerous recruitment processes to fill the new resources gradually made available as well as to deal with staff turnover. Some recruitment processes were unsuccessful given the very competitive talent market in the investigative field. At year-end, OIGI successfully onboarded 9 of the new 17 posts: five Intake officers, one Investigator in the Rome team and two Investigators for the Nairobi one, and one Business Support staff. The remaining eight posts were either under recruitment or about to be readvertised at year-end (see also paragraph 14); completion thereof and onboarding are a priority in 2023, together with three new posts made available to OIGI in 2023.

Other advisory and inter-agency activities

90. Over the course of calendar year 2022, OIG, together with OIGA and OIGI, provided input to numerous draft policies and circulars, as well as attended many management committees or boards in observer capacity, providing therein advice. OIG also provided input and supported management's negotiations of multiple complex donor agreements regarding internal audit and investigation clauses, included but not limited to, fraud and corruption. OIG also fulfilled the soaring donor requirements on information sharing, particularly regarding investigations, increasingly involving its senior management.
91. Further, in 2022, OIGA and OIGI continued to engage in their respective peer networks with other United Nations organizations, multilateral financial institutions and other international organizations in joint activities including knowledge sharing on specific topics. In September 2022, the Inspector General became one of the Co-Chairs of the network of Representatives of Internal Audit Services of the United Nations Organizations (UN-RIAS), and in November 2022, OIGI completed its second mandate as coordinator of the United Nations Representatives of Investigative Services (UN-RIS).

Future

92. OIG wishes to thank the Executive Board and the Independent Oversight Advisory Committee, the Executive Director, senior management and all colleagues for their continuous support, which has enabled OIG to carry out its mandate, as successfully as possible, in 2022.

93. Looking ahead, aligning expectations from OIG to resources in a fast-changing environment, in the context of the organization's fiduciary and reputation risk appetite, remains, more acutely than ever, a major challenge. OIG will continue its commitment to providing high-quality services to the extent of the resources at its disposal.
94. On the internal audit front, the focus will be on intensifying the use of data analytics and on leveraging to the greatest extent possible, synergies with other independent oversight functions.
95. Regarding investigation, the focus will be to handle, as best as possible and with available resources, the growing caseload and the expectation of prompt handling of increasingly complex cases while respecting due process and fulfilling expanding reporting and transparency requirements.

ANNEX I

**Audit and advisory reports considered in developing the annual opinion
(April–December 2022)¹**

A: ASSURANCE REPORTS AND RATINGS*					
Audit engagement		Report reference	Number of agreed actions	Of which high priority	Report conclusion/rating
1	Internal Audit of WFP Operations in Jordan <i>(country office)</i>	AR/22/08	4	0	Effective/satisfactory
2	Internal Audit of WFP Operations in Kenya <i>(country office)</i>	AR/22/09	5	1	Some improvement needed
3	Internal Audit of Network and Telecommunications Infrastructure in WFP <i>(information technology)</i>	AR/22/10	5	3	Major improvement needed
4	Internal Audit of the Bottom-up Strategic Budgeting Exercise (BUSBE) <i>(thematic/cross-cutting audit)</i>	AR/22/11	7	3	Some improvement needed <i>(project design)</i> Major improvement needed <i>(project management and implementation)</i>
5	Internal Audit of WFP Operations in Haiti <i>(country office)</i>	AR/22/12	9	7	Major improvement needed
6	Follow-up Review of the Implementation of Agreed Actions from the 2021 Internal Audit of WFP Operations in Mali <i>(country office)</i>	AR/22/13	None (follow-up)		Not applicable
7	Internal Audit of WFP Operations in South Sudan <i>(country office)</i>	AR/22/14	7	0	Some improvement needed
8	Internal Audit of WFP Operations in Türkiye <i>(country office)</i>	AR/22/15	5	2	Some improvement needed
9	Internal Audit of WFP Operations in Yemen <i>(country office)</i>	AR/22/16	5	2	Some improvement needed
10	Internal Audit of WFP Operations in Mauritania <i>(country office)</i>	AR/22/17	7	0	Some improvement needed
11	Internal Audit of WFP Operations in Guatemala <i>(country office)</i>	AR/22/18	5	0	Some improvement needed

¹ In view of the change in reporting to calendar year, and to avoid duplication, the opinion covers reports issued from April to December 2022. 2021 engagements whose reports were issued until March 2022 were included in the opinion for 2021.

A: ASSURANCE REPORTS AND RATINGS*					
Audit engagement		Report reference	Number of agreed actions	Of which high priority	Report conclusion/rating
12	Internal Audit of WFP Operations in the State of Palestine (<i>country office</i>)	AR/22/19	7	3	Some improvement needed
13	Internal Audit of WFP Operations in Nepal (<i>country office</i>)	AR/22/20	7	0	Some improvement needed
14	Internal Audit of Information Technology Management and Support in WFP Country Offices (<i>information technology</i>)	AR/22/21	6	1	Some improvement needed

* Internal audit reports and their respective issue dates can be found at <https://www.wfp.org/audit-reports>.

B: ADVISORY REPORTS			
Report title		Report reference	Actual/expected issue date
1	Management Note on Penetration Test of WFP's Networks*	MIN/22/01	April 2022
2	Review of position management processes in WFP	MIN/22/02	December 2022

C: SPECIAL PURPOSE REVIEWS			
Report title		Coverage	Opinion
1	Audit of Financial Service Provider – Chad	USD 34 978 947 July 2016–March 2019	Unqualified opinion
2	Audit of Cooperating Partner – Malawi	USD 1 325 210 August 2020–July 2021	Qualified USD 43 705
3	Audit of Cooperating Partner – Mali	USD 382 000 October 2020–October 2021	Adverse opinion
4	Project audit – Mauritania	USD 7 803 608 August 2014–April 2020	Unqualified opinion

D: CONSOLIDATED INSIGHTS			
Report title		Report reference	Issue date
1	Consolidated Insights – Beneficiary Management and Cash-Based Transfers 2021	N/A	December 2022

ANNEX II

Investigation reports – substantiated allegations detailed by region

Report reference	Allegation	Subject	Issued	Amount substantiated (USD)	Amount recovered (USD)	
Regional Bureau for Asia and the Pacific						
1	2020-374	Sexual harassment and harassment	WFP employee	March 2022	n.a.	n.a.
2	2021-476	Theft/embezzlement – <i>food diversion</i>	Cooperating partner employee	June 2022	1 243.80	1 300.00
3	2021-629	Fraudulent practice – <i>misappropriation of food items</i>	Cooperating partner employee	August 2022	13.60	13.60
4	2022-388	SEA – <i>Vendor staff member towards a beneficiary</i>	Vendor	September 2022	n.a.	n.a.
5	2021-475	Theft/embezzlement – <i>food diversion by cooperating partner employees</i>	Cooperating partner employee	November 2022	273.24	273.24
6	2022-268	Fraudulent practice – <i>manipulation of ration books and the beneficiary list</i>	Cooperating partner employee	November 2022	5.50	-
7	2022-433	Theft/embezzlement – <i>food diversion</i>	Cooperating partner employee	November 2022	133.00	133.00
8	2022-485	Fraudulent and corrupt practices	Cooperating partner employee	October 2022	12 012.00	-
9	2022-567	Embezzlement and forgery	Cooperating partner employee	November 2022	725.00	-
10	2022-638	SEA – <i>cooperating partner staff towards a minor</i>	Cooperating partner employee	December 2022	n.a.	n.a.
Regional Bureau for the Middle East, Northern Africa and Eastern Europe						
11	2020-564	Fraudulent practice – <i>fraudulent invoices and fraudulent payments to fake employees/ghost employee</i>	Cooperating partner employee	February 2022	8 981.67	Amount recovered, yet to be provided
12	2021-172	SEA	Cooperating partner employee	January 2022	n.a.	n.a.

Report reference		Allegation	Subject	Issued	Amount substantiated (USD)	Amount recovered (USD)
13	2021-609	Fraudulent practice – <i>beneficiary distributions</i>	Cooperating partner employee	September 2022	2 224.00	Amount written-off
14	2022-406	Fraudulent practice – <i>food vouchers missing from distribution centre</i>	Cooperating partner employee	July 2022	n.a.	n.a.
15	2018-145	Sexual harassment, abuse of authority and harassment	Staff member	December 2022	n.a.	n.a.
16	2022-565	Sexual harassment	Vendor employee	November 2022	n.a.	n.a.
Regional Bureau for Western Africa						
17	2020-403	SEA	Cooperating partner employee	January 2022	n.a.	n.a.
18	2022-023	SEA	Cooperating partner employee	May 2022	n.a.	n.a.
19	2019-365	Theft/embezzlement – <i>food diversion from cooperating partner warehouse</i>	Cooperating partner employee	July 2022	4 305.00	-
20	2022-423	Theft/embezzlement – <i>food diversion from school warehouses</i>	Cooperating partner employee	July 2022	12 845.82	12 845.82
21	2021-305	Theft/embezzlement – <i>food diversion from school</i>	Government officer	September 2022	636.00	636.00
22	2021-482	Theft/embezzlement – <i>food diversion</i>	Cooperating partner employee	August 2022	25.00	Loss as “immaterial”
23	2021-516	Theft/embezzlement – <i>food diversion</i>	Cooperating partner employee	September 2022	161 437.00	161 437.00
24	2019-481	SEA – sanctionable actions by cooperating partner towards OIGI’s investigation	Cooperating partner employee	November 2022	n.a.	n.a.
25	2021-388	Fraud and misappropriation by cooperating partner employees	Cooperating partner employee	December 2022	580.00	580.00
26	2021-514	Theft/embezzlement – <i>food diversion</i>	Cooperating partner employee	December 2022	168.00	168.00

Report reference		Allegation	Subject	Issued	Amount substantiated (USD)	Amount recovered (USD)
27	2021-742	Theft of non-food items (fuel) by an employee of a WFP vendor	Vendor	October 2022	27.00	-
28	2021-747	SEA – vendor staff towards a minor	Vendor	December 2022	n.a.	n.a.
Regional Bureau for Southern Africa						
29	2019-536	Sexual harassment	WFP employee	March 2022	n.a.	
30	2021-007	Theft/embezzlement – food diversion	Cooperating partner employee	February 2022	47 506.00	47 506.00
31	2021-543	Fraudulent practice – ghost employees	Cooperating partner employee	January 2022	17 992.00	17 992.00
32	2021-694	Theft/embezzlement – food diversion	Cooperating partner employee	February 2022	12 340.84	12 340.84
33	2022-076	Fraudulent practice – medical fraud	United Nations volunteer	February 2022	No loss for WFP	n.a.
34	2021-356	Fraudulent practice – mismanaged commodities	Cooperating partner employee	May 2022	114 638.31	114 638.31
35	2021-429	Fraudulent practice – forgery of food vouchers and theft of food items	Cooperating partner employee	April 2022	1 260.00	-
36	2022-180	SEA	Cooperating partner employee	April 2022	n.a.	n.a.
37	2022-245	Theft/embezzlement – food diversion	Cooperating partner employee	April 2022	6 126.21	-
38	2020-020	Theft/embezzlement – food diversion and corruption	Cooperating partner employee	July 2022	19 803.00	-
39	2022-057	Fraudulent practice – non-food items (mobile phones)	Cooperating partner employee	September 2022	3 820.00	3 820.00
40	2022-356	Fraudulent practice – targeting activities	Cooperating partner employee	July 2022	n.a.	n.a.
41	2022-482	Theft of goods from warehouse	Cooperating partner employee	August 2022	n.a.	n.a.

Report reference		Allegation	Subject	Issued	Amount substantiated (USD)	Amount recovered (USD)
42	2022-585	Fraudulent practice - <i>procurement fraud</i>	Cooperating partner employee	September 2022	1 167.00	1 167.00
43	2019-498	Harassment and abuse of authority	WFP staff member	November 2022	n.a.	n.a.
44	2021-347	Theft/embezzlement - <i>food diversion</i>	Cooperating partner employee	October 2022	31 707.99	31 707.99
45	2021-456	Theft/embezzlement - <i>food diversion</i>	Cooperating partner employee	November 2022	3 506.00	-
46	2022-231	Theft/embezzlement - <i>theft of tokens</i>	Cooperating partner employee	October 2022	1 375.00	1 375.00
47	2022-718	Theft/embezzlement - <i>theft of food commodities</i>	Cooperating partner employee	November 2022	-	No financial loss occurred as the food items never left the premise
48	2022-719	Fraudulent practice - <i>duplication of beneficiary voucher</i>	Cooperating partner employee	November 2022	172.99	172.99
49	2022-720	Theft/embezzlement - <i>theft of food items</i>	Cooperating partner employee	November 2022	1 775.00	1 775.00
Regional Bureau for Eastern Africa						
50	2019-431	Theft of food items	Cooperating partner employee	March 2022	947.00	947.00
51	2020-182	Fraudulent practice - <i>scheme discovered prior to full implementation; involved unauthorized top-ups of SCOPE cards with the intent to coerce beneficiaries to pay to receive benefits earlier</i>	Cooperating partner employee	February 2022	n.a.	n.a.
52	2020-368	Theft of food items	Cooperating partner employee	January 2022	38 684.45	38 684.45
53	2021-233	Theft of food items	Cooperating partner employee	March 2022	546.97	-

Report reference		Allegation	Subject	Issued	Amount substantiated (USD)	Amount recovered (USD)
54	2021-234	Theft of food items	Cooperating partner employee	March 2022	130.37	130.37
55	2021-235	Theft of food items	Cooperating partner employee	March 2022	915.79	-
56	2021-296	SEA	Cooperating partner employee	February 2022	n.a.	n.a.
57	2021-297	SEA	Cooperating partner employee	February 2022	n.a.	n.a.
58	2021-625	SEA	Cooperating partner employee	February 2022	n.a.	n.a.
59	2021-688	Theft of food items - <i>attempted</i>	Cooperating partner employee	January 2022	n.a.	n.a.
60	2020-004	Abuse of authority	Cooperating partner employee	May 2022	n.a.	n.a.
61	2020-187	Theft/embezzlement - <i>food diversion</i>	Cooperating partner employee	June 2022	-	(Yet to be provided)
62	2021-226	Theft/embezzlement - <i>food diversion</i>	Cooperating partner employee	May 2022	18 063.65	-
63	2021-227	Theft/embezzlement - <i>food diversion</i>	Cooperating partner employee	May 2022	-	Amount to be provided - stolen goods recovered
64	2021-240	Theft/embezzlement - <i>food diversion</i>	Cooperating partner employee	May 2022	1 006.67	1 006.67
65	2021-243	Theft/embezzlement - <i>food diversion</i>	Cooperating partner employee	May 2022	5 020.00	-
66	2021-244	Theft/embezzlement - <i>food diversion</i>	Cooperating partner employee	May 2022	3 489.18	-
67	2021-260	Theft/embezzlement - <i>food diversion</i>	Cooperating partner employee	May 2022	3 469.20	(Case of "force majeure")
68	2021-261	Theft/embezzlement - <i>food diversion</i>	Cooperating partner employee	May 2022	1 487.12	-

Report reference		Allegation	Subject	Issued	Amount substantiated (USD)	Amount recovered (USD)
69	2021-263	Theft/embezzlement - <i>food diversion</i>	Cooperating partner employee	May 2022	57 665.79	-
70	2021-265	Theft/embezzlement - <i>food diversion</i>	Cooperating partner employee	May 2022	3 246.84	-
71	2021-267	Theft/embezzlement - <i>food diversion</i>	Cooperating partner employee	May 2022	57 000.00	(Case of "force majeure")
72	2021-730	SEA	Cooperating partner employee	April 2022	n.a.	n.a.
73	2021-760	SEA	Cooperating partner employee	April 2022	n.a.	n.a.
74	2022-258	SEA	Cooperating partner employee	April 2022	n.a.	n.a.
75	2022-313	Theft/embezzlement - <i>food diversion</i>	Cooperating partner employee	May 2022	1 602.27	-
76	2022-315	Theft/embezzlement - <i>food diversion</i>	Cooperating partner employee	May 2022	1 991.00	-
77	2021-123	Theft/embezzlement - <i>food diversion</i>	Cooperating partner employee	July 2022	355.00	355.00
78	2021-145	Malicious complaint, harassment and fraud	WFP staff member (special service agreement)	September 2022	n.a.	n.a.
79	2021-412	Theft/embezzlement - <i>food diversion</i>	Cooperating partner employee	August 2022	6 406.24	6 406.24
80	2021-679	Theft/embezzlement - <i>food diversion</i>	Vendor	August 2022	731.00	731.00
81	2021-749	Theft/embezzlement - <i>food diversion</i>	Cooperating partner employee	September 2022	12 128.28	12 128.28
82	2022-251	SEA - <i>cooperating partner staff member towards a minor refugee beneficiary</i>	Cooperating partner employee	July 2022	n.a.	n.a.
83	2022-341	Fraudulent practice - <i>procurement fraud</i>	Cooperating partner employee	September 2022	5 741.00	5 741.00

Report reference		Allegation	Subject	Issued	Amount substantiated (USD)	Amount recovered (USD)
84	2022-461	Fraudulent practice – <i>falsification of goat distribution records</i>	Cooperating partner employee	August 2022	13 543.00	13 543.00
85	2020-075	Collusive practice and conflict of interest	WFP staff member	November 2022	n.a.	(No loss for WFP)
86	2020-392	Fraudulent and collusive practice by cooperating partner – <i>SCOPE duplication issue</i>	Cooperating partner employee	December 2022	690 623.34	57 343.92 (amount recovered so far by the country office)
87	2020-396	Fraudulent and collusive practice by cooperating partner – <i>SCOPE duplication issue</i>	Cooperating partner employee	December 2022	286 338.21	27 188.96
88	2020-423	SEA – <i>WFP staff towards several women including beneficiaries</i>	WFP staff member	December 2022	n.a.	n.a.
89	2021-041	Gross negligence and breach of policy	WFP staff member	December 2022	n.a.	n.a.
90	2022-440	SEA – <i>cooperating partner staff towards a minor</i>	Cooperating partner employee	November 2022	n.a.	n.a.
91	2022-527	Theft/embezzlement – <i>theft of food items</i>	Cooperating partner employee	October 2022	834.00	834.00
92	2022-664	Theft of non-food items (<i>payment diversion</i>) by employee of a WFP vendor	Cooperating partner employee	October 2022	58.00	-
Regional Bureau for Latin America and the Caribbean						
93	2019-241	Fraudulent practice – <i>entitlement (medical) fraud</i>	WFP staff member (service contract)	July 2022	359.00	250.00
94	2021-691	Fraudulent practice – <i>cash transfers projects</i>	Cooperating partner employee	September 2022	600.00	600.00
Headquarters						
95	2019-521 and 2020-150	Harassment and abuse of authority, and misuse of resources	WFP staff member	October 2022	n.a.	n.a.
96	2020-589	Harassment and abuse of authority	WFP staff member	November 2022	n.a.	n.a.

ANNEX III**Investigation reports – substantiated allegations grouped by policy and type of subject (except looting/theft not investigated)**

Policy related	Subject	Allegation	Number of substantiated reports	Amount substantiated (USD)	Amount recovered (USD)
AFAC			69	1 681 809.34	575 771.68
	Cooperating partner employee		63	1 680 056.34	574 154.68
		Fraudulent and collusive practices	2	976 961.55	84 532.88
		Theft/embezzlement	34	478 336.14	291 592.08
		Fraudulent practice	16	170 159.07	157 687.90
		Theft	8	41 282.58	39 761.82
		Fraudulent and corrupt practices	1	12 012.00	-
		Embezzlement and forgery	1	725.00	-
		Fraud and misappropriation	1	580.00	580.00
	Government officer		1	636.00	636.00
		Theft/embezzlement	1	636.00	636.00
	United Nations volunteer		1	-	-
		Fraudulent practice	1	-	-
	Vendor		2	758.00	731.00
		Theft	1	27.00	-
		Theft/embezzlement	1	731.00	731.00
	WFP staff member		1	-	-
		Collusive practice and conflict of interest	1	-	-
	WFP staff member (service contract)		1	359.00	250.00
		Fraudulent practice	1	359.00	250.00

Policy related	Subject	Allegation	Number of substantiated reports	Amount substantiated (USD)	Amount recovered (USD)
Other			1	-	-
	WFP staff member		1	-	-
		Gross negligence and breach of policy	1	-	-
SEA			17	-	-
	Cooperating partner employee		14	-	-
		SEA	14	-	-
	Vendor		2	-	-
		SEA	2	-	-
	WFP staff member		1	-	-
		SEA	1	-	-
Abusive conduct			9	-	-
	Cooperating partner employee		1	-	-
		Abuse of authority	1	-	-
	Vendor employee		1	-	-
		Sexual harassment	1	-	-
	WFP employee		2	-	-
		Sexual harassment	1	-	-
		Sexual harassment and harassment	1	-	-
	WFP staff member		4	-	-
		Harassment and abuse of authority	2	-	-
		Harassment and abuse of authority, and misuse of resources	1	-	-
		Sexual harassment, abuse of authority and harassment	1	-	-
	WFP staff member (special service agreement)		1	-	-
		Harassment and fraud	1	-	-
Grand total			96	1 681 809.34	575 771.68

Acronyms

AFAC	anti-fraud and anti-corruption
BUSBE	bottom-up strategic budgeting exercise
CBT	cash-based transfer
COVID-19	coronavirus disease 2019
HAAD	harassment, abuse of authority and discrimination
IIA	Institute of Internal Auditors
OIG	Office of the Inspector General
OIGA	Office of Internal Audit
OIGI	Office of Inspections and Investigations
SEA	sexual exploitation and abuse
SH	sexual harassment
UN-RIAS	Representatives of Internal Audit Services of the United Nations Organizations
UN-RIS	United Nations Representatives of Investigative Services

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