# Internal Audit of WFP Operations in Somalia

## Office of the Inspector General
Internal Audit Report AR/14/23

**WFP**

**World Food Programme**

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# Contents

# Internal Audit of WFP Operations in Somalia

## I. Executive Summary

### Introduction

1.    As part of its annual work plan for 2014, the Office of Internal Audit conducted an audit of WFP operations in Somalia. WFP's direct expenses in Somalia in 2013 totalled USD 166 million, representing 3.9 percent of WFP's total direct expenses for the year. The audit focussed on activities from 1 July 2012 to 28 February 2014 and selected activities between March and June 2014. It included field visits to the Country Office (CO) in Nairobi, Kenya and in one location inside Somalia. The ongoing security restrictions in Somalia resulted in a constraint to perform substantive field audit work within the operational environment inside Somalia.

2.    The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

### Audit Conclusions

3.    Based on the results of the audit, the Office of Internal Audit has come to an overall conclusion of **partially satisfactory**. Conclusions are summarised in Table 1 by internal control components:

**Table 1: Summary of conclusions by Internal Control Components**

| Internal Control Component | Conclusion | |
|---|---|---|
| 1.    Internal environment | Medium | |
| 2.    Risk management | Medium | |
| 3.    Control activities | Medium | |
| 4.    Information and communication | Medium | |
| 5.    Monitoring | Medium | |

## Key Results of the Audit

**Positive practices and initiatives**

4.    The audit noted some positive practices and initiatives, such as the CO's invoice tracking and Project Review Committee systems which were both developed in-house, the CO's participation in the inter-agency employee vetting scheme, and the successful implementation of the 'SAP to Bank' payment system.

**Audit observations**

5.    No high-risk observations arose from the audit. The audit report contains 10 medium-risk observations.

## Actions agreed

6.    Management, in discussion with the Office of Internal Audit, has agreed to take measures to address the reported observations. Work is in progress to implement the agreed actions.

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

**David Johnson**
Inspector General

## II. Context and Scope

### Somalia

8.   Somalia is a challenging and dangerous environment, largely due to insecurity, poor infrastructure and a widely scattered population. After more than two decades of conflict that ravaged the country, a new federal government was recognised by the international community in 2012. However, insecurity still persists in large parts of the country. This has resulted in large parts of the country remaining under the control of militant groups hostile to humanitarian organisations. As a result, humanitarian access is limited and the movement of staff is restricted.

9.   Somalia has an estimated population of 10 million and is classified as a low income food deficit country. Somalia has a vast expanse of seasonally arid land which is close to the equator and often experiences prolonged droughts. Historically, the Country has been divided into the self-declared autonomous regions in the north, and South Central Somalia- which has been largely under Al-Shabaab control since.

10.  In 2011, the African Union Mission to Somalia (AMISOM) was mandated by the United Nations Security Council to conduct Peace Support Operations in Somalia. AMISOM's objective was to stabilise the country and enable humanitarian activities. The AMISOM operation resulted in the expulsion of extremists in key cities and ports in Somalia. In June 2012, the first transitional government recognised by the international community in decades was established. Somalia now has an internationally recognised government in Mogadishu. However, efforts towards federalism continue to show difficulty for the country as a whole.

11.  The combination of conflict and natural disasters has eroded the Somali populations' livelihoods, caused structural food insecurity, population displacements and extreme poverty. In 2011, four million Somalis experienced extreme food insecurity as a result of a famine in some regions of southern Somalia. According to the recent Food Security and Nutrition Analysis Unit assessment (September 2014), 1.1 million people are in need of urgent, humanitarian assistance- an increase of 20 percent since January 2014. This figure represents a 20 percent increase since January 2014. Internally displaced persons continue to constitute a majority (62 percent) of the total number of people in Crisis and Emergency (Integrated Food Security Phase Classification (IPC) Phases 3 and 4) across the country. The food security situation of over 2.1 million additional people remains fragile and is classified as *Stressed* (IPC Phase 2). Many households in this group will struggle to meet their minimal food requirements through the end of the year, and as a result of eroded coping mechanisms, remain highly vulnerable to shocks and risk being pushed back to food security crisis if appropriate and continued food assistance is not provided.

12.  Somalia's Global Acute Malnutrition rate has fallen since the height of the crisis, that is, from 30 percent in 2011, to the current level of 14.33 percent. Despite the significant drop in the Global Acute Malnutrition rate, malnutrition rates in Somalia remain high and the nationwide Global Acute Malnutrition rate remains within the World Health Organization's emergency threshold of 15 percent.

## WFP Operations in Somalia

13.  WFP has been present in the country since 1967. The CO has been located in Nairobi, Kenya since 1995 because of the security situation in Somalia. Nevertheless, WFP has five Area Offices inside Somalia, namely Hargeisa, Galkayo, Mogadishu, Bossasso and Dollow, all managed by a team of international professional staff. Militant extremists banned WFP operations in the areas they control. In other areas, WFP delivers food assistance and monitors implementation. In areas where insecurity is preventing WFP staff to undertake regular monitoring, a private international company has been contracted to provide third-party monitoring.

14.  The CO's primary objective is to address the basic food needs of the Somali population and strengthen their coping mechanisms. To this end, WFP supports vulnerable groups to achieve food security and enable them to cope more effectively with hardships. Accordingly, the CO's programmes range from nutritional programmes, to relief activities which are provided during emergencies, and to activities designed to strengthen the resilience of households against future shocks such as drought. In particular, the nutrition strategy in Somalia focuses on the treatment of both chronic and acute malnutrition and implementing activities that concentrate on preventing people from becoming malnourished.

15.  During the audit period, the CO managed and implemented the following projects:

- Protracted Relief and Recovery Operation (PRRO) 200443 for the period January 2013 to December 2015 with a budget of USD 918 million and aimed to reach 2,847,003 beneficiaries. The PRRO's objective is to transition WFP programmes towards enhancing resilience of vulnerable individuals/households to cope more effectively with hardships, while providing protective safety nets and saving lives.
- Special Operation (SO) 200440 for the period September 2012 to December 2014 with a budget of USD 5.7 million.  The SO's objective is to enable the Food Security Cluster (FSC) to assume humanitarian leadership around coordination and information management of emergency food security responses and to support recovery through the provision of strategic guidance on livelihood planning that strengthens resilience and addresses the underlying causes of the recurrent crises in Somalia.
- Special Operation (SO) 200507 for the period January 2013 to December 2015 with a budget of USD 71 million. The SO's objective is to facilitate the delivery of life-saving humanitarian assistance and movement of humanitarian workers in Somalia and Kenya, including medical and security evacuations, through air services to and within Somalia and Kenya.
- Special Operation (SO) 200457 for the period April 2013 to March 2015 with a budget of USD 16 million. The SO's objective is to improve logistics efficiency to provide timely supply of relief cargo to populations in need of humanitarian assistance in Somalia.

16.  WFP's direct expenses in Somalia in 2013 totalled USD 166 million, representing 3.9 percent of WFP's total direct expenses for the year. The CO continues to experience funding shortages. This has led to a significant scale down of operations and staff in the past twelve months. Nevertheless, the impact and necessity of the CO's continued operations are evident. As an illustration, since March 2013, one of the CO's projects in Somalia has provided extensive capacity building to farmers in several communities. The objective of the programme was to increase the quality of the farmers' grain production and limit their losses by keeping their produce free of contamination and pests. The project's activities focused on grain post-harvest handling, storage, grading and warehouse management. In 2014, the farmers in the project became WFP suppliers of high-quality food, which WFP now uses to support their fellow Somali people. This landmark achievement comes less than three years after the devastating southern Somalia famine and demonstrates the need for WFP's continued presence in the Country to enhance and strengthen the population's resilience in times of shock.

**Objective and Scope of the Audit**

17. The objective of the audit was to evaluate and test the adequacy and effectiveness of the processes associated with the internal control components of WFP's operations in Somalia. Such audits are part of the process of providing an annual and overall assurance statement to the Executive Director on governance, risk-management and internal control processes.

18. The audit was carried out in accordance with the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing. It was completed according to an approved engagement plan and took into consideration the risk assessment exercise carried out prior to the audit.

19. The scope of the audit covered WFP's operations in Somalia from 1 July 2012 to 28 February 2014 and selected activities between March and June 2014. Where necessary, transactions and events pertaining to other periods were reviewed. The audit field work took place between 26 May to 12 June 2014 at the CO in Nairobi, Kenya and in one location in Somalia.

## III. Results of the Audit

20. In performing the audit, the following positive practices and initiatives were noted:

**Table 2: Positive practices and initiatives**

| Control Activities |
| --- |
| • The CO's Programme and Information Communication and Technology Unit developed a Project Review Committee system for the CO and Area Offices as a central depository.<br>• The CO implemented an invoice tracking system which has reduced the lead time for processing invoices and enables the finance team to track invoices through each processing stage.<br>• The CO has implemented the 'SAP to bank' payment system that increases efficiencies and improves delivery of funds to beneficiaries by reducing cheque payments by over 30 percent.<br>• WFP participates in the inter-agency vetting clause signed by prospective employees which allows and facilitates information sharing between the United Nations Agencies operating in Somalia. |

22.  Having evaluated and tested the controls in place, the Office of Internal Audit has come to the following conclusions on the residual risk related to the processes:

**Table 3: Conclusions on risk, by internal control component and business process**

| Internal Control Component/ Business Process | | Risk (Country Office) |
|---|---|---|
| 1. | Internal environment | |
| | Corporate organisational and reporting structure | Medium |
| | Delegated authority | Low |
| | Strategic planning and performance accountability | Medium |
| | Assurance statement | Low |
| 2. | Risk management | |
| | Enterprise risk management | Low |
| | Emergency preparedness and response | Medium |
| 3. | Control activities | |
| | Finance and accounting | Medium |
| | Programme management | Medium |
| | Transport and logistics | Medium |
| | Commodity management | Low |
| | Procurement | Low |
| | Human resources | Low |
| | Property and equipment | Low |
| | Administration and travel | Medium |
| | Security | Medium |
| | Resource Mobilisation | Low |
| 4. | Information and communication | |
| | Information and Communications Technology | Medium |
| | Internal Communication | Low |
| | External Communications | Low |
| 5. | Monitoring | |
| | In-country Monitoring | Medium |
| | Corporate Monitoring | Low |

23.  Based on the results of the audit, the Office of Internal Audit has come to an overall conclusion of **partially satisfactory**[1].

24.  No high-risk observations arose from the audit. 10 medium-risk observations arose from the audit. These are presented in Table 4.

## Action agreed

25.  Management, in discussion with the Office of Internal Audit, has agreed to take measures to address the reported observations. Work is in progress to implement all agreed actions[2].

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[1] See Annex A for definitions of audit terms.
[2] Implementation will be verified through the Office of Internal Audit's standard system for monitoring agreed actions.

**Table 4:  Medium-risk observations**

| | Observation | Agreed action | Risk categories | Underlying cause category | Owner | Due Date |
|---|---|---|---|---|---|---|
| **Internal Environment** | | | | | | |
| 1 | **Strategic Planning and Performance Accountability:** Reported Incidents on Ethics and Fraud - The CO experienced communication infrastructural challenges which didn't allow the beneficiary support line to work during the period under audit. For those reported incidents, the CO did not maintain incident registers that systematically logged and tracked the status of reported complaints from the beneficiaries' hotline and other sources. Further, some CO units resolved reported incidents internally without referring them to the Compliance Unit. This gave rise to the risk that valid complaints would not be detected, objectively investigated and remedial action taken in a timely manner. | The CO will ensure that: a) The Programme Unit integrates the beneficiaries' hotline feedback mechanism into the CO's pre-existing Monitoring and Evaluation tracking mechanism for verification and resolution of reported beneficiaries' complaints; and b) For all other types of reported incidents of alleged fraud and/or impropriety, the CO will develop an escalation mechanism whereby such incidents are reported to the Compliance Unit to log, establish an action plan, assign responsibilities and track the progress. | Operational  Accountability and Funding  Institutional and Contextual | Guidelines | Somalia Country Office | 31 December 2014 |
| **Risk Management** | | | | | | |
| 2 | **Emergency Preparedness and Response:** Implementation - The CO Emergency Preparedness and Response Plan had not been implemented in the Area Offices inside Somalia. Further, some Minimum Preparedness Actions had not been implemented within the established timeframe. This gave rise to the risk of an inefficient or ineffective response to an emergency. | The CO will: a) Develop a context specific road map for Emergency Preparedness and Response Plan implementation in the Area Offices inside Somalia in consultation with the Regional Bureau; and b) Ensure that outstanding Minimum Preparedness Actions are implemented and introduce tracking procedures for the implementation of MPAs within the established timeframe going forward. | Compliance  Processes and Systems  Contextual | Compliance | Somalia Country Office | 31 July 2015 |

| Observation | Agreed action | Risk categories | Underlying cause category | Owner | Due Date |
|---|---|---|---|---|---|
| **Control Activities** | | | | | |
| 3 **Finance and Accounting:** Cash transfer modalities - Lack of formalized banking facilities resulted in the use of Cash Facilitators or other cash transfer modalities within Somalia, which carry an inherent risk. Some of the modalities required further mitigating controls which had not been fully implemented by the time of the audit. The audit notes however constraints of a cash-based environment and efforts from the CO to limit the amount of cash payments. | The CO will further explore, determine and implement appropriate actions and procedures to ensure that the risk of handling large cash payments in the Area offices is minimised. | Operational<br><br>Accountability and Funding<br><br>Contextual | Best Practice | Somalia Country Office | 31 December 2014 |
| 4 **Finance and Accounting:** Budget Management **–** The CO had offline commitments under Landside, Transport, Storage and Handling cost (LTSH) and Programme (ODOC) at various intervals in the audit period. Although the LTSH was in surplus by the end of June 2014, ODOC was in deficit by the end of June 2014. The Country had developed a number of strategies to recover the ODOC deficit which audit tested and validated as viable. By the end of the audit, the CO was actively implementing them. Budget components were tracked by the respective responsible unit but there was no common repository and analysis of the budget as a whole. | The CO will:<br>a) Finalise the implementation of the identified strategies to clear the ODOC deficit; and b) Create a centralised mechanism to systematically and jointly monitor all aspects of the CO budget. | Compliance<br><br>Processes and Systems<br><br>Institutional | Compliance | Somalia Country Office | 31 December 2014 |
| 5 **Programme Management:** Tracking and reporting on the number of assisted beneficiaries - The CO experienced delays in the submission of distribution reports and therefore reverted to dispatch figures for monthly reporting on beneficiaries. Further, the CO could not demonstrate that it had a systematic and consistent approach to compile the reported beneficiary data. This gave rise to the risk of inaccurate reports on beneficiaries. | The CO will establish a process to ensure that the actual beneficiaries' data in the Cooperating Partners' (CPs) distribution reports is received, captured and reconciled against planned figures in a timely manner. | Reporting<br><br>Processes and Systems<br><br>Institutional | Guidelines | Somalia Country Office | 31 December 2014 |

| | Observation | Agreed action | Risk categories | Underlying cause category | Owner | Due Date |
|---|---|---|---|---|---|---|
| 6 | **Transport and Logistics**: Management of security bonds for ocean freight – In some instances, the CO booked shipments with ocean freight service providers even though the value of their performance bonds and outstanding invoices did not meet the required threshold agreed with Operational Risk Management Services (OSLR). Given the reduced volumes required to be shipped to Somalia, the CO observed that the vendors were not able and / or willing to maintain a large security bond deposited with WFP during the duration of their contract with WFP. The CO had not assessed the appropriate level of the performance bonds since 2009. | The CO will reassess, in consultation with OSLR, the required percentage payments of performance bonds for the ocean transport in Somalia. | Compliance<br><br>Processes and Systems<br><br>Institutional | Guidelines | Somalia Country Office | 31 December 2014 |
| 7 | **Administration and Travel:** Third Party Insurance in Somalia - The CO's light vehicles in Somalia did not have Third Party Liability Insurance because it was not available in the country. In the event of hazardous incidents, the CO was exposed to legal and financial risks. | The CO will follow up with the WFP Corporate Self Insurance Scheme and OSLR at the HQ and obtain the relevant Third Party Liability Insurance for vehicles inside Somalia. | Compliance<br><br>Accountability and Funding<br><br>Institutional | Compliance | Somalia Country Office | Implemented |
| 8 | **Security:** Implementation Status of Limitation Actions on Security - Limitation actions from the Compliance, Evaluation and Monitoring Unit of the United Nations Department of Safety and Security had not been implemented by either the United Nations Department of Safety and Security through the Area Security Management Teams or the CO.  This gave rise to the risk of inadequate preparedness in the event of adverse security situations. | The CO will:<br>a) Actively engage the United Nations Department of Safety and Security through the Area Security Management Teams to implement outstanding limitation actions; and<br>b) Implement outstanding limitation actions addressed to the CO. | Compliance<br><br>Accountability and Funding<br><br>Institutional and Contextual | Compliance | Somalia Country Office | 31 December 2014 |
| **Information and Communication** | | | | | | |
| 9 | **Information and Communications Technology (ICT):** ICT process improvements – A number of internal control weaknesses were observed in ICT operations both at the Country and Area Office levels. These may lead to loss of data that could have adverse financial implications. The CO has an action plan in place and the shortcomings are gradually being addressed. | The CO will implement the CO action plan to remedy the identified control weaknesses and omissions. | Compliance<br><br>Processes and Systems<br><br>Institutional and Contextual | Compliance and Resources | Somalia Country Office | 30 June 2015 |

| Observation | Agreed action | Risk categories | Underlying cause category | Owner | Due Date |
|---|---|---|---|---|---|
| **Monitoring** | | | | | |
| 10 **In-country Monitoring:** Monitoring and Reconciliation of CPs' Stocks – The CO did not have a systematic process for reconciling food commodities held by the CPs in a timely and periodic manner. Internal control weaknesses were also noted in the management of food commodities held by the CPs. | The CO will:<br>(a) Establish a process to perform the required reconciliations of the CPs data on a timely basis;<br>(b) Fully implement Terms of the Field Level Agreements; and<br>(c) Pursue action to withhold payments to non performing CPs per terms of the agreements. | Compliance<br><br>Processes & Systems<br><br>Institutional | Guidelines | Somalia Country Office | 31 December 2014 |

# Annex A – Definition of Audit Terms

**1. WFP's Internal Control Framework (ICF)**

A 1.    WFP's Internal Control Framework follows principles from the Committee of Sponsoring Organizations of the Treadway Commission's (COSO) Integrated Internal Control Framework, adapted to meet WFP's operational environment and structure. The Framework was formally defined in 2011.

A 2.    WFP has defined internal control as a process designed to provide reasonable assurance regarding the achievement of objectives relating to (a) effectiveness and efficiency of operations; (b) reliability of reporting; and (c) compliance with WFP rules and regulations. WFP recognises five interrelated components (ICF components) of internal control, which need to be in place and integrated for it to be effective across the above three areas of internal control objectives. The five ICF components are (i) Internal Environment, (ii) Risk Management, (iii) Control Activities, (iv) Information and Communication, and (v) Monitoring.

**2. Risk categories**

A 3.    The Office of Internal Audit evaluates WFP's internal controls, governance and risk management processes, in order to reach an annual and overall assurance on these processes in the following categories:

**Table A.1: Categories of risk – based on COSO frameworks[3] and the Standards of the Institute of Internal Auditors**

| 1 | Strategic: | Achievement of the organisation's strategic objectives. |
|---|---|---|
| 2 | Operational: | Effectiveness and efficiency of operations and programmes including safeguarding of assets. |
| 3 | Compliance: | Compliance with laws, regulations, policies, procedures and contracts. |
| 4 | Reporting: | Reliability and integrity of financial and operational information. |

A 4.    In order to facilitate linkages with WFP's performance and risk management frameworks, the Office of Internal Audit maps assurance to the following two frameworks:

**Table A.2.1: Categories of risk – WFP's Management Results Dimensions**

| 1 | People: | Effective staff learning and skill development – Engaged workforce supported by capable leaders promoting a culture of commitment, communication & accountability – Appropriately planned workforce – Effective talent acquisition and management. |
|---|---|---|
| 2 | Partnerships: | Strategic and operational partnerships fostered – Partnership objectives achieved – UN system coherence and effectiveness improved – Effective governance of WFP is facilitated. |
| 3 | Processes & Systems: | High quality programme design and timely approval – Cost efficient supply chain enable timely delivery of food assistance – Streamlined and effective business processes and systems – Conducive platforms for learning, sharing and innovation. |
| 4 | Programmes: | Appropriate and evidence based programme responses – Alignment with Government priorities and strengthened national capacities – Lessons learned and innovations mainstreamed – Effective communication of programme results and advocacy. |
| 5 | Accountability & Funding: | Predictable, timely and flexible resources obtained – Strategic transparent and efficient allocation of resources – Accountability frameworks utilised – Effective management of resources demonstrated. |

**Table A.2.2: Categories of risk – WFP's Risk Management Framework**

| 1 | Contextual: | External to WFP: political, economic, environmental, state failure, conflict and humanitarian crisis. |
|---|---|---|
| 2 | Programmatic: | Failure to meet programme objectives and/or potential harm caused to others though interventions. |
| 3 | Institutional: | Internal to WFP: fiduciary failure, reputational loss and financial loss through corruption. |

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[3] Committee of Sponsoring Organizations of the Treadway Commission.

### 3. Causes or sources of audit observations

A 5.    The observations were broken down into categories based on causes or sources:

**Table A.3: Categories of causes or sources**

| | | |
|---|---|---|
| 1 | Compliance | Requirement to comply with prescribed WFP regulations, rules and procedures. |
| 2 | Guidelines | Need for improvement in written policies, procedures or tools to guide staff in the performance of their functions. |
| 3 | Guidance | Need for better supervision and management oversight. |
| 4 | Resources | Need for more resources (funds, skills, staff, etc.) to carry out an activity or function. |
| 5 | Human error | Mistakes committed by staff entrusted to perform assigned functions. |
| 6 | Best practice | Opportunity to improve in order to reach recognised best practice. |

### 4. Risk categorisation of audit observations

A 6.    The audit observations were categorised by impact or importance (high, medium or low risk) as shown in Table A.4 below. Typically audit observations can be viewed on two levels. (1) Observations that are specific to an office, unit or division and (2) observations that may relate to a broader policy, process or corporate decision and may have broad impact.[4]

**Table A.4: Categorisation of observations by impact or importance**

| | |
|---|---|
| High risk | Issues or areas arising relating to important matters that are material to the system of internal control.<br>The matters observed might be the cause of non-achievement of a corporate objective, or result in exposure to unmitigated risk that could highly impact corporate objectives. |
| Medium risk | Issues or areas arising related to issues that significantly affect controls but may not require immediate action.<br>The matters observed may cause the non-achievement of a business objective, or result in exposure to unmitigated risk that could have an impact on the objectives of the business unit. |
| Low risk | Issues or areas arising that would, if corrected, improve internal controls in general.<br>The observations identified are for best practices as opposed to weaknesses that prevent the meeting of systems and business objectives. |

A 7.    Low risk observations, if any, are communicated by the audit team directly to management, and are not included in this report.

### 5. Monitoring the implementation of agreed actions

A 8.    The Office of Internal Audit tracks all medium and high-risk observations. Implementation of agreed actions will be verified through the Office of Internal Audit's system for the monitoring of the implementation of agreed actions. The purpose of this monitoring system is to ensure management actions are effectively implemented within the agreed timeframe so as to manage and mitigate the associated risks identified, thereby contributing to the improvement of WFP's operations.

### 6. Rating system

A 9.    Internal control components and processes are rated according to the severity of their risk. These ratings are part of the system of evaluating the adequacy of WFP's risk management, control and governance processes. A rating of satisfactory, partially satisfactory and unsatisfactory is reported in each audit. These categories are defined as follows:

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

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**Table A.5: Rating system**

| Engagement rating | Definition | Assurance level |
|---|---|---|
| Satisfactory | Internal controls, governance and risk management practices are adequately established and functioning well.<br>No issues were identified that would significantly affect the achievement of the objectives of the audited entity. | Reasonable assurance can be provided. |
| Partially Satisfactory | Internal controls, governance and risk management practices are generally established and functioning, but need improvement.<br>One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity. | Reasonable assurance is at risk. |
| Unsatisfactory | Internal controls, governance and risk management practices are either not established or not functioning well.<br>The issues identified were such that the achievement of the overall objectives of the audited entity could be seriously compromised. | Reasonable assurance cannot be provided. |

## Annex B – Acronyms

| | |
|---|---|
| AMISOM | African Union Mission to Somalia |
| CO | Country Office |
| COSO | Committee of Sponsoring Organizations of the Treadway Commission |
| CP | Cooperating Partner |
| ICT | Information and Communications Technology |
| IPC | Integrated Food Security Phase Classification |
| LTSH | Land, Transport, Storage and Handling |
| ODOC | Other Direct Operational Costs |
| OSLR | Operational Risk Management Services |
| PRRO | Protracted Relief and Recovery Operation |
| SO | Special Operation |
| WFP | World Food Programme |
| WHO | World Health Organization |