

# Internal Audit of Third Party Monitoring in WFP

Office of the Inspector General  
Internal Audit Report AR/16/09



**World Food Programme**

## Contents

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	Page
I. Executive Summary	3
II. Context and Scope	5
III. Results of the Audit	7
Annex A – Summary of categorization of observations	13
Annex B – Definition of categorization of observations	14
Annex C – Acronyms	18

# Internal Audit of Third Party Monitoring in WFP

## I. Executive Summary

### Introduction and context

1. As part of its annual work plan, the Office of Internal Audit conducted an audit of third party monitoring (TPM) in WFP. The audit covered the period from 1 January 2015 to 31 March 2016, and looked at events prior and subsequent to this period as required. The audit team conducted the fieldwork from 23 May to 17 June 2016. This included work at WFP headquarters in Rome; a desk review of TPM activities in Mali; specific audit visits to Afghanistan and the Democratic Republic of Congo; a review of related corporate processes that impact across WFP; and a review of audit work on TPM processes carried out during recent internal audit missions to Iraq, South Sudan and Syria.

WFP often operates in conflict-prone, insecure and remote locations throughout the world where there are physical constraints, capacity and political limitations that may hamper WFP's ability to access and monitor operations in the field. In some of these operational contexts WFP opts to rely on TPM whereby the organisation contracts private companies or partners to conduct some monitoring activities typically conducted by WFP itself. During 2015, there were TPM activities in 14 countries in which WFP operated. Total expenditure on TPM in 2015 amounted to USD 10.8 million.

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

### Audit Conclusions

3. The audit noted a high degree of recognition of TPM as an essential tool in meeting the demand for evidence of results; such recognition, and corresponding support, for TPM is anticipated to continue in the coming years, particularly in the context of complex emergencies where access remain restricted to intervention areas.

4. The audit noted a number of positive practices: normative guidance in the form of specific TPM guidelines has been in place since mid-2014; the use of TPM increased WFP's ability to implement programmes in conflict-prone areas and to reach vulnerable beneficiary groups; WFP has invested in building local TPM partners' capacities; TPM monitoring activities were observed to be generally well-coordinated between Cooperating Partners (CPs) and WFP; and TPM monitors and enumerators came in many cases from local communities.

5. The audit of third party monitoring in WFP concluded that internal controls, governance and risk management practices were generally established and functioning, but needed improvement. Several weaknesses that may negatively affect the achievement of the objectives of the audited process were identified.

6. 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, according to internal control component:

**Table 1: Summary of risks by Internal Control Component**

Internal Control Component		Risk	
1.	Internal environment	Medium	
2.	Risk assessment	High	
3.	Control activities	Medium	
4.	Information and communication	Medium	
5.	Monitoring	Low	

## Key Results of the audit

7. The audit report contains no high-risk observations and seven medium-risk observations.
8. Areas were identified with respect to:
  - Governance over TPM arrangements;
  - The transfer of risk to TPM partners and due diligence processes necessary for partner selection;
  - The demonstration of the rationale for use of third party and outsourced monitoring;
  - The extent and use of alternative monitoring approaches and opportunities for joint monitoring;
  - Classification of monitoring costs;
  - Triangulation of TPM-provided data.

Observations are detailed in Section III, Table 4.

## Actions agreed

9. Management has agreed to address the reported observations and work is in progress to implement the agreed actions.
10. The Office of Internal Audit would like to thank managers and staff for their assistance and cooperation during the audit.

**David Johnson**  
Inspector General

## II. Context and Scope

### Third party monitoring

11. In recent years TPM has played an increasing role in mitigating the operational risks faced by WFP. The 2015 report from the World Humanitarian Summit Secretariat<sup>1</sup> identifies the resurgence of international armed conflicts as a high risk during the coming 10 years, increasing the threats to the safety and security of humanitarian actors in the field and decreasing access to populations affected by conflict.

12. At a corporate level WFP continues to recognise several interrelated risks which support the case for the appropriate and targeted use of TPM including:

- Increasing risk to the security, health and safety of WFP staff as a result of operations that are based in insecure and complex environments.
- Decreased ability to demonstrate results through the collection of adequate evidence that is solid, credible, transparent and statistically valid.
- Continued risk of fraud and corruption affecting operations, especially in complex environments where there may be a mix of low partner capacity and opportunity for collusion between partners and service providers, in addition to WFP's limited monitoring span.

WFP also recognises risks associated with potentially decreased prioritisation of monitoring activities as a result of contextual factors and resource shortfalls, with TPM being a principal mitigating action.

13. In 2015 WFP had implemented TPM arrangements in 14 countries across five out of six of its regional bureaux, including monitoring of activities in all Level 3 emergencies and four out of six Level 2 emergencies. A total of 30 TPM service providers had been engaged in the same period, of which 40 percent were non-governmental organisations, 53 percent were commercial service providers, with host Government institutions making up the remaining 7 percent.

### Objective and Scope of the Audit

14. The objective of the audit was to evaluate and test the adequacy and effectiveness of the processes associated with the internal control components of TPM in WFP. 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.

15. The audit was carried out in conformance 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.

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<sup>1</sup> World Humanitarian Summit secretariat, Restoring Humanity: Synthesis of the Consultation Process for the World Humanitarian Summit (New York, United Nations, 2015).



16. The scope of the audit covered TPM in WFP from 1 January 2015 to 31 March 2016. Where necessary, transactions and events pertaining to other periods were reviewed. The audit fieldwork took place in Rome, Afghanistan, and Democratic Republic of Congo; in addition a desk review of third party monitoring in Mali was conducted, and a review was completed of audit work on TPM processes carried out during recent internal audit missions to Iraq, South Sudan and Syria.

### III. Results of the Audit

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

**Table 2: Positive practices and initiatives**

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#### **Control environment**

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- Development of TPM guidelines by RMPM in 2014, increasing the clarity and objectives of TPM in WFP.
  - It was observed that monitors and enumerators were hired from local communities, increasing the efficiency and effectiveness of monitoring activities.
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#### **Control Activities**

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- In Country Offices (COs) reviewed it was observed that use of TPM significantly increased WFP's ability to implement programmes in conflict-prone areas and to reach vulnerable beneficiary groups.
  - Several instances were noted of WFP effectively delivering training and building the capacities of local TPM partners, allowing for a consistent delivery of result and report to WFP within the parameters set by WFP.
  - Monitoring activities were in general observed to be well-coordinated between CPs, WFP and TPM partners.
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#### **Monitoring**

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- TPM was observed to provide flexibility to WFP to respond and scale up its monitoring capacity, whether due to political, security or other access restrictions, and in providing support to monitoring functions when required.
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18. 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 examined:

**Table 3: Conclusions on risk, by Internal Control Component and Business Process**

Internal Control Component/Lines of enquiry	Risk
1. Control environment	
Governance processes over TPM activities	Medium
2. Risk assessment	
Risk assessment process supporting TPM	High
3. Control activities	
Identification, selection and contracting of TPM partners	Medium
Guidance, coordination and support	Low
4. Information and communication	
Timeliness and quality of TPM-originated data and reports	Medium
5. Monitoring	
Monitoring and evaluation of TPM activities	Low
Utilisation of corporate tools by TPM partners	Low

19. Based on the results of the audit, the Office of Internal Audit has come to an overall conclusion of partially satisfactory<sup>2</sup>.

20. Seven medium-risk observations arose from the audit. These are presented in table 4 below.

#### Action agreed

21. Management has agreed to take measures to address the reported observations. Work is in progress to implement the agreed actions.<sup>3</sup>

<sup>2</sup> See Annex A for definitions of audit terms.

<sup>3</sup> 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
<p>1 <b>Control environment</b> – Governance issues regarding third party monitoring activities</p> <p>While governance mechanisms in respect of TPM were generally present, the audit noted the following:</p> <ul style="list-style-type: none"> <li>• Reporting lines and accountabilities for TPM oversight were not always clearly defined, leading to potential confusion as to who was responsible for the oversight of TPM activities, managing day-to-day TPM coordination, and for providing instructions and feedback to TPMs. Standard operating procedures for TPM were not in place for the majority of COs reviewed by the audit.</li> <li>• Monitoring and evaluation (M&amp;E) strategies were either not in place or were inconsistent and not accompanied by implementation plans and risk assessments of engaging TPM providers.</li> <li>• Processes for the systematic detection and evaluation of conflicts of interest and segregation of duties were not in place.</li> </ul> <p><u>Underlying Cause:</u> Existing guidelines are not clear on the assignment of oversight roles and responsibilities, the inclusion of TPM references in the M&amp;E strategies, and the assessment and consideration of conflicts of interest and segregation of duties.</p>	<p>RMMP will:</p> <ol style="list-style-type: none"> <li>Strengthen existing guidelines on governance and oversight mechanisms which should be in place with respect to TPM activities under all contract modalities; and</li> <li>Advise and support Regional Monitoring and Evaluation Advisors (RMEAs) on the assessment of potential risks relating to conflict of interest and processes and responsibilities that should be segregated, and enhance the existing guidelines accordingly; and</li> <li>In coordination with RMEAs, maintain a list of COs implementing TPM and develop specific oversight checklists for TPM activities.</li> </ol>
<p>2 <b>Control environment</b> – Risk transfer and due diligence</p> <p>As WFP transfers risks on to TPM partners, the processes to review and document the risk to proposed TPM partners, and to conclude on the appropriateness and suitability of transferring and/or reducing risks, were not consistent with existing corporate guidelines. COs did not consider or undertake an assessment of potential TPM's internal security policies and/or risk mitigation strategies during selection processes, nor was the existence of such policies and mitigations a requirement in TPM agreements.</p> <p><u>Underlying cause:</u> The risk transfer mechanism and threshold of transferable risk in respect of TPM is not clearly articulated. Mitigation strategies and minimum requirements in the assessment of the risk transfer are not identified and embedded in the TPM selection criteria and monitoring processes.</p>	<p>RMPS will:</p> <ol style="list-style-type: none"> <li>Clarify, together with the Ethics Office and Legal Office the expectations and elements of WFP's duty of care when engaging TPMs; and</li> <li>Define in TPM guidelines minimum due diligence checks and contractual requirements for engaging TPMs to ensure risk is transferred appropriately and responsibly and only after a systematic assessment.</li> </ol>

Observation	Agreed action
<p>3 <b>Risk assessment</b> – Demonstration of rationale for third party and outsourced monitoring</p> <p><i>Rationale for TPM monitoring</i> – In COs reviewed during the audit risk assessments and relevant analyses supporting the decision to use TPM had either not been completed, or the elements for decision making including the security risk assessment, threat assessment and vulnerability assessment were not brought together to clearly justify the implementation of TPM arrangements. Reassessments of the use of TPM in light of evolving security conditions had not been systematically carried out.</p> <p><i>Outsourced monitoring</i> – The audit noted several instances of outsourced monitoring; i.e. monitoring contracted to external parties driven by factors such as cost or lack of WFP presence and/or capacity, rather than by security considerations. Such instances of outsourced monitoring were not fully supported by a rationale including a cost-benefit analysis to justify the use of external parties rather than WFP’s own monitors.</p> <p><u>Underlying cause:</u> Lack of compliance with the TPM guidelines and/or insufficient understanding of these by COs. Limited reference in corporate guidelines to outsourced monitoring. Cost efficiency analysis was hampered by lack of monitoring cost data to enable cost comparisons and WFP’s monitors in the field taking on programme and logistics roles.</p>	<p>RMPM, together with RMEAs, will:</p> <p>(a) Re-emphasise to COs using TPM the need to assess and document a clear rationale for using TPM, and the need to periodically reassess the use of TPM in light of evolving security conditions, and provide support in these areas where required; and</p> <p>(b) Enhance guidelines on the use and justification of outsourced monitoring.</p>
<p>4 <b>Risk assessment</b> – Extent of TPM implementation and alternative approaches</p> <p>Some COs considered TPM costly over the long term and were evaluating alternative ways to gather data as well as other means to reduce costs. Such alternative data sources and strategies are not clearly integrated into the monitoring framework or the minimum monitoring guidelines to provide flexibility in approach and improve cost efficiency.</p> <p>Moreover the level or extent of implementation of TPM activities may not be fully aligned to the 2016 corporate risk appetite statement, which includes reference to the acceptance of being unable to fully monitor operations in some circumstances; the audit noted that COs were reluctant to lower confidence levels as allowed by existing monitoring guidelines.</p> <p><u>Underlying cause:</u> Uncertainty on what are acceptable and reliable sources of information in the context of WFP’s restricted ability to directly monitor programme activities, outputs and outcomes. Uncertainty on the interpretation of the corporate risk appetite statement on monitoring and implementation of alternative monitoring measures in line with the stated risk appetite.</p>	<p>(1) RMPM, together the RMEAs, will assess possible means and alternative sources of data, as well as mapping available sources of information, and developing a framework for integrating these sources into the existing monitoring guidance.</p> <p>(2) RMPS will develop guidance to operationalise the corporate risk appetite, thresholds and tolerance level to TPM.</p>

Observation	Agreed action
<p>5 <b>Control activities</b> – Classification of monitoring costs</p> <p>The 2015-2017 Corporate Monitoring Strategy identifies the need to develop sustainable funding mechanism for assessment, monitoring and evaluation, proposing various alternatives to institutionalise adequate financing for monitoring. The audit observed a lack of clarity in the field regarding the classification of monitoring costs, and an inability to obtain accurate cost data in respect of monitoring including TPM.</p> <p>WFP and TPM monitors in the field are regularly taking on duties outside of monitoring such as programme and logistics roles; this is taking place without capturing data to allow the apportionment of staff costs to the appropriate cost line item (and therefore to permit tracking of budgets for monitoring). The need for and challenges of identifying monitoring costs for inclusion in WFP’s financial framework have been informally discussed within RM; however no formal decision has been made with regard to the costs, benefits and risks associated with direct identification of monitoring costs, or with regard to alternative approaches for estimation of monitoring costs.</p> <p>The lack of clear baseline monitoring cost data has a direct impact on WFP’s ability to assess the cost efficiency of TPM arrangements.</p> <p><u>Underlying cause:</u> Absence of processes to capture field monitor time utilisation by activity, as well as clear and specific budget lines and cost line items that would allow for the clear identification and classification of monitoring budgets and costs.</p>	<p>(1) RMX will assess and decide on the feasibility, practicality and risk associated with:</p> <p>(a) The specific classification of monitoring costs as a separate category in the new financial framework; and</p> <p>(b) The introduction of a mechanism to allow identification and recording of monitoring costs, including where necessary allocating or apportioning elements of shared costs to monitoring.</p> <p>(2) RMPM, together with RMX, will in light of the decision referred to above update the corporate TPM guidelines for budget classification of monitoring costs including TPM.</p>
<p>6 <b>Control activities</b> – Opportunities for joint monitoring</p> <p>WFP interventions are in many cases located in areas where other UN agencies are also present. There are instances of UN agencies using the same TPMs to monitor common areas and target groups. COs have identified joint TPM as an opportunity for cost efficiency and effectiveness gains with opportunities including: joint M&amp;E tools and shared databases; joint mapping of TPM activities and locations; sharing information on TPMs; and exploration of joint agreements for monitoring with TPMs.</p> <p>Agreements at the global level have not yet been articulated into practical steps, tools and guidance to support joint TPM monitoring in field offices. This leads to instances where the potential opportunity for joint approaches is not fully used by field operations.</p> <p><u>Underlying cause:</u> Lack of unified and congruent policies, procedures, tools, agreements and advocacy to enable joint TPM.</p>	<p>RMPM will:</p> <p>(a) Assess the potential for joint monitoring and develop required policies, procedures, and tools; and</p> <p>(b) Provide guidance to the RMEAs to enable, where appropriate and feasible, COs to seek agreements facilitating joint monitoring in the field.</p>

Observation	Agreed action
<p>7 <b>Information and communication</b> – Triangulation of data</p> <p>The corroboration by WFP of TPM-provided data and information for accuracy and validity, referred to as triangulation, is a key control over the accuracy and effectiveness of TPMs. The audit observed that processes for triangulation of data from TPMs were inconsistent, unstructured or not carried out, and in most cases observed these reacted to findings/issues rather than providing systematic assurance over monitoring results across the data and reports provided by the TPMs. Acceptable and reliable means of data verification are illustrated but not defined in corporate guidance. Triangulation was being done on an ad-hoc basis and was sometimes hindered by the absence of technology, data or clear procedures.</p> <p><u>Underlying cause</u>: The existing TPM guidelines do not clearly define and explain the meaning and objectives of triangulation of data. Acceptable and reliable means, as well as minimum requirements, are not considered in the guidelines; guidance is required to enable a comprehensive and consistent interpretation and approach to the triangulation of information submitted by third parties.</p>	<p>RMPPM will define the methodologies and acceptable ways and means by which data gathered by TPMs may be triangulated/verified, and will provide guidance to field operations.</p>

## Annex A – Summary of categorisation of observations

The following table shows the categorisation ownership and due date for all the audit observations. This data is used for macro analysis of audit findings.

Observation	Risk categories			Underlying cause category	Owner	Due date
	ICF	WFP's Management Results Dimensions	WFP's Risk Management Framework			
1 <b>Control environment</b> – Governance issues regarding third party monitoring activities	Operational	Partnerships	Institutional	Guidelines	RMPM	31 July 2017
2 <b>Control environment</b> – Risk transfer and due diligence	Compliance	Partnerships	Institutional	Guidelines	RMPS	31 July 2017
3 <b>Risk assessment</b> – Demonstration of rationale for third party and outsourced monitoring	Strategic	Processes & systems	Institutional	Guidelines	RMPM	31 July 2017
4 <b>Risk assessment</b> – Extent of TPM implementation and alternative approaches	Strategic	Programmes	Programmatic	Guidance	RMPM RMPS	31 July 2017 31 July 2017
5 <b>Control activities</b> – Classification of monitoring costs	Operational	Accountability & funding	Institutional	Guidelines	RMX RMPM	30 April 2017 31 July 2017
6 <b>Control activities</b> – Opportunities for joint monitoring	Strategic	Programmes	Programmatic	Best practice	RMPM	31 July 2017
7 <b>Information and communication</b> – Triangulation of data	Reporting	Programmes	Programmatic	Guidance	RMPM	31 July 2017

## Annex B – Definition of categorization of observations

### 1. Rating system

A 1. Internal control components and processes are rated according to the degree of related 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 or unsatisfactory is reported in each audit. These categories are defined as follows:

**Table A.1: Rating system**

Engagement rating	Definition	Assurance level
Satisfactory	Internal controls, governance and risk management practices are adequately established and functioning well. 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. 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. 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.

### 2. Risk categorisation of audit observations

A 2. Audit observations are 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.<sup>4</sup>

**Table A.2: 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.  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.  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.  The observations identified are for best practices as opposed to weaknesses that prevent the meeting of systems and business objectives.

<sup>4</sup> 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.

A 3. Low risk observations, if any, are communicated by the audit team directly to management, and are not included in this report.

### 3. WFP's Internal Control Framework (ICF)

A 4. 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 and revised in 2015.

A 5. WFP defines internal control as: "a process, effected by WFP's Executive Board, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting, compliance."<sup>5</sup> WFP recognises five interrelated components (ICF components) of internal control, all of which need to be in place and integrated for them to be effective across the above three areas of internal control objectives.

**Table A.3: Interrelated Components of Internal Control recognized by WFP**

1	Control Environment:	Sets the tone of the organization and shapes personnel's understanding of internal control.
2	Risk Assessment:	Identifies and analysis risks to the achievement of WFP's objectives through a dynamic and iterative process.
3	Control Activities:	Ensure that necessary actions are taken to address risks to the achievement of WFP's objectives.
4	Information and Communication:	Allows pertinent information on WFP's activities to be identified, captured and communicated in a form and timeframe that enables people to carry out their internal control responsibilities.
5	Monitoring Activities:	Enable internal control systems to be monitored to assess the systems' performance over time and to ensure that internal control continues to operate effectively.

### 4. Risk categories

A 6. 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.4: Categories of risk – based on COSO frameworks and the Standards of the Institute of Internal Auditors**

1	Strategic:	Achievement of the organization'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.

<sup>5</sup> OED 2015/016 para.7

A 7. 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.5: 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 enabling 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.6: 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 through interventions.
3	Institutional:	Internal to WFP: fiduciary failure, reputational loss and financial loss through corruption.

## 5. Causes or sources of audit observations

A 8. Audit observations are broken down into categories based on causes or sources:

**Table A.7: 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.

## 6. Monitoring the implementation of agreed actions

A 9. The Office of Internal Audit tracks all medium and high-risk observations. Implementation of agreed actions is 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.

## Annex C – Acronyms

CO	Country Office
COSO	Committee of Sponsoring Organizations of the Treadway Commission
EOI	Expression of Interest
HQ	Headquarter
ICF	Internal Control Framework
IIA	Institute of Internal Auditors
LEG	Legal Office
M&E	Monitoring and Evaluation
OED	Office of the Executive Director
OIGA	Office of Internal Audit
RB	Regional Bureau
RM	Resource Management Department
RMEA	Regional monitoring and evaluation advisor
RMPPM	Monitoring Unit, Performance Management and Monitoring Division
RMPS	Risk Management Unit, Performance Management and Monitoring Division
RMX	Resource Management Integration and Support Division
TPM	Third party monitoring / third party monitor
UN	United Nations
USD	United States Dollar
VAM	Vulnerability Analysis and Mapping
WINGS	WFP Information Network and Global System
WFP	World Food Programme