

# **Internal Audit of the Management of CERF Funded Activities in Ethiopia**

Office of the Inspector General  
Internal Audit Report AR/16/17



**World Food Programme**

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# Internal Audit of the Management of CERF Funded Activities in Ethiopia

## I. Executive Summary

### Introduction and context

1. As part of its annual work plan, the Office of Internal Audit conducted an audit of WFP's activities in Ethiopia funded by the Central Emergency Response Fund (CERF). This was part of a joint audit performed in accordance with the annual plan of the United Nations Representatives of Internal Audit Services (UNRIAS) with the Internal Audit Services of OCHA, UNHCR, UNFPA, UNICEF, and lead by WFP. The joint audit was conducted in a coordinated manner, with audit teams covering their respective organization concurrently, or within a close timeframe. The purpose of this audit report is to present the audit findings related to WFP activities in Ethiopia funded by CERF, including compliance with the latter's guidelines and regulations. The interagency results will be consolidated in a high level report, as relevant to the joint audited activities.

2. The audit focused on the period 1 January 2015 to 30 April 2016. The WFP audit team conducted the field work from 19 to 30 September 2016 at the Country Office premises and through an onsite visit to a major Area Office.

3. CERF is a humanitarian fund established by the United Nations General Assembly in 2006 as a pool of reserve funding to enable timely and reliable needs-based humanitarian assistance. The CERF contribution to WFP in Ethiopia totalled USD 26.3 million in the audit period, representing 69 percent of CERF total contributions in the country. CERF funding helped WFP respond to the dramatic rise in acute food and nutrition needs from the failure of both the spring and summer rains and the onset of the El Niño-related drought. It was directed to two projects for assistance to refugees and enhancing resilience to food insecurity, whose funding needs totalled approximately USD 650 million, excluding CERF, in 2015 and 2016 as of the report writing.

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

### Audit Conclusions

5. WFP's Country Office in Ethiopia provides emergency food assistance and support to the refugee population, also engaging in productive safety net activities, addressing malnutrition, assisting the government through capacity strengthening efforts and providing construction and UN Humanitarian Air Services.

6. In 2015, the Country Office provided food assistance to 6.2 million people. During the first half of 2016, WFP assistance increased to reach, jointly with the Government of Ethiopia, 7.6 million out of the 10.2 million people in need as per the Humanitarian Requirements Document. CERF contributions in the audit period allowed WFP to assist approximately 2 million people with general food distribution and the targeted supplementary food programme.

7. With regards to the compliance with CERF requirements and guidance, the Ethiopia Country Office used CERF funds for the implementation of project activities in line with the funding allocated. The activities reflected critical needs in the Country as per humanitarian assessments. The timely transfer of funds to the Country Office, once received at Headquarter level, coupled with WFP advance financing mechanism, facilitated swift delivery of food assistance. Projects were implemented with no delays or significant changes to approved project objectives and/or structure, and financial and operational reporting was in line with defined deadlines and format, as confirmed

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by CERF. Due to reporting delays from implementing partners, and some of the corporate system settings, the Country Office reverted to estimates for some of the operational data reported to OCHA, thus not always reflecting changes in actual operational details.

8. The audit noted significant efforts from the Country Office to address operational issues leading to (i) the launch in May 2016 of a Special Operation to strengthen the implementing partners' capacity; and (ii) an assessment of WFP's monitoring processes and the launch of new standard operating procedures to strengthen monitoring and evaluation mechanisms in May 2016.







9. With regards to WFP operations in Ethiopia and WFP-specific processes and practices, the audit noted some weaknesses that have resulted in audit observations aiming at improving the mechanism for confidential and anonymous complaints, the verification of distribution data and relative reporting, and the implementation of the new monitoring process; as well as enhancing the involvement of the Country Office in the targeting process and the mechanisms for identifying beneficiaries.

10. With consideration of the audit objectives, the review of WFP CERF funded operations in Ethiopia reached the below conclusion:

- Overall compliance with CERF requirements and guidance- see observation 3;
- Governance, risk management and internal controls established and functioning but needed improvement, with regards to WFP-specific processes and practices, resulting in an overall conclusion of *partially satisfactory*.

11. Relative conclusions are summarised in Table 1 by internal control component.

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

Compliance with CERF requirements and guidance		Risk	
Other requirements		Low	
Internal Control Component		Risk	
1.	Control environment	Low	
2.	Risk assessment	Low	
3.	Control activities	Medium	
4.	Information and communication	Medium	
5.	Monitoring activities	Medium	

**Actions agreed**

12. Management has agreed to address the reported observations and work to implement the agreed actions by their respective due date.

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

**David Johnson**  
Inspector General

## II. Context and Scope

### Ethiopia

14. With a population of almost 97 million people, Ethiopia is the second most populous country in Africa. Climate shocks are a major cause of humanitarian crises, since over 80 percent of the population lives in rural areas and depends on rain-fed agriculture and livestock rearing as their main source of food and income.

15. The serious drought of 2015, compounded by the global El Niño event, exacerbated the already fragile situation among food insecure and vulnerable people. In July 2015, production assessments reported that up to 25 percent of the harvest was lost at national level and up to 70 percent in some regions. There was a dramatic rise of humanitarian needs over the course of 2015: the number of people requiring emergency food assistance increased from 2.9 million in February 2015 to 10.2 by December 2015, while children and pregnant and lactating women requiring moderate acute malnutrition interventions increased from 200,000 in February 2015 to 2.2 million by the end of 2015 (1,000 percent increase).

16. Ethiopia is also host to the largest refugee population on the African continent. In 2015, over 730,000 officially registered refugees from South Sudan, Somalia, Sudan, Eritrea and Kenya resided in 26 camps located in five regional states.

### WFP activities in Ethiopia funded by CERF

17. In Ethiopia WFP supports and complements the government's social protection, disaster risk management and nutrition programmes through emergency food assistance, productive safety net activities, malnutrition activities, and technical assistance. In the audit period, WFP responded to the dramatic rise in acute food and nutrition needs arising from the failure of both the spring and summer rains and the onset of the El Niño-related drought, provided food assistance to chronically food insecure households under the Productive Safety Net Programme and aimed to support Ethiopia's significant refugee population, focusing on live-saving food and nutrition assistance. WFP further assisted the government through capacity strengthening efforts, the Purchase for Progress programme, and investments in a Food Management Improvement Project that established a commodity management system within the National Disaster Risk Management Commission, which oversees all food commodity movements in the country.

18. The CERF provides a pool of reserve funding to enable more timely and reliable needs-based humanitarian assistance. The fund has a rapid response and an underfunded emergencies window against which it allocates grants. Its objectives are to:

- promote early action and response to reduce loss of life;
- enhance response to time-critical requirements; and
- strengthen core elements of humanitarian response in underfunded crises.

19. Humanitarian activities are eligible for CERF funding when they adhere to specific conditions and requirements, defined in the Guidance on CERF Life-saving Criteria. A specific agreement is signed with each agency governing the use and implementation of the CERF funding.

20. During the period audited, WFP received three contributions from CERF:

- 15-RR-WFP-075 for "Responding to Humanitarian Crises and Enhancing Resilience to Food Insecurity" within the drought 2015. Funding was granted as part of the rapid response window in September 2015 and directed to the Protracted Relief and Recovery Operation (PRRO) 200712 – Responding to Humanitarian Crises and Transitioning Food-Insecure Groups to More Resilient Strategies. CERF contributions amounted to USD 17 million and allowed WFP to provide assistance to 1,398,422 beneficiaries of general food distributions

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for a month/one round and 61,812 beneficiaries in the Targeted Supplementary Feeding programme for a period of three months.

- 15-UF-WFP-053 for “Targeted Supplementary Food Programme” as part of PRRO 200712 – *Responding to Humanitarian Crises and Transitioning Food-Insecure Groups to More Resilient Strategies*. Amounting to USD 3.5 million, funding was granted as part of the underfunded window contribution to the Nutrition sector in November 2015. CERF funding enabled WFP to procure special nutrition food and vegetable oil for the Targeted Supplementary Feeding programme and provide assistance to approximately 200,000 beneficiaries (women and children) for a period of three months.
- 16-UF-WFP-009 for “Provision of food assistance to South Sudanese refugees” within PRRO 200700- Food Assistance for Eritrean, South Sudanese, Sudanese and Somali Refugees. Amounting to USD 5.8 million, funding was provided as part of the underfunded window contribution to the Refugee sector in March 2016. The implementation of activities was still ongoing at the time of the fieldwork. This CERF contribution was intended to enable general food distribution to 270,000 refugees currently residing in two camps for one month. This included over 50,000 children under five years of age and pregnant and lactating women to receive special nutritious food to prevent acute malnutrition for one month and about 5,000 moderately malnourished refugees to receive special nutritious food to treat acute malnutrition.

## Objective and Scope of the Audit

21. 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 CERF funded activities in Ethiopia. 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.

22. 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.

23. The scope of the audit covered the management of WFP’s CERF funded activities in Ethiopia from 1 January 2015 to 30 April 2016. Where necessary, transactions and events pertaining to other periods were reviewed. The audit field work took place from 19 to 30 September 2016 at the Country Office (CO) premises and through an onsite visit to a major Area Office.

### III. Results of the Audit

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

**Table 2: Positive practices and initiatives**

#### **Control Activities**

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- Positive working relationships were noted with the governmental implementing partners at federal level and in the Somali Region.
- The timely transfer of CERF funds to the CO once received at Headquarter level coupled with WFP advance financing mechanism facilitated swift delivery of food assistance.
- A Special Operation focused on capacity building of its implementing partners, particularly in the supply chain area. This initiative was praised by other humanitarian actors met as part of the audit.

#### **Internal and external communication**

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- Financial and operational reporting was provided to CERF as per defined deadlines, despite significant manual processing of data.

#### **Monitoring Activities**

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- The CO recently made relevant efforts to improve its monitoring activities, including developing a new Standard Operating Procedure.
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25. 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 Line of enquiry**

Internal Control Component/Lines of enquiry	Risk
Compliance with CERF requirements and guidance	
Other requirements	Low
1. Control environment	
Governance, rules and regulations	Low
2. Risk assessment	
Risk assessment	Low
3. Control activities	
Implementation of CERF funded activities	Medium
4. Information and communication	
Internal and external communication	Medium
5. Monitoring activities	
Monitoring and evaluation	Medium

26. Based on the results of the audit, the Office of Internal Audit has come to a conclusion of overall compliance with CERF requirements and guidance and an overall conclusion of *partially satisfactory*<sup>1</sup> with regards to WFP-specific processes and practices.

27. The audit made 4 medium-risk observations. Table 4 below present the medium-risk observations.

### Actions agreed

28. Management has agreed to take measures to address the reported observations.<sup>2</sup> Work is in progress to implement the agreed actions.

<sup>1</sup> See Annex B for definitions of audit terms.

<sup>2</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> – Beneficiary complaints and feedback mechanisms</p> <p>During the audit period no mechanism was in place for confidential and anonymous complaints and feedback (for example beneficiaries’ hotline, mechanisms for remote checks, etc.). Post distribution monitoring was in place and beneficiaries indicated that they could refer to the food distribution committee, and local administration representatives; however, local authorities also being the only implementing partner, it was not an independent and objective source for feedback.</p> <p>Monitoring reviews indicated, already in 2009, that telecom services and mobile phones network have expanded significantly to allow for implementation of a hotline mechanism. Management informed the audit that the CO is planning, in the course of 2017, to set up a more robust complaints and beneficiary feedback mechanism, starting with the Somali region.</p> <p><u>Underlying Cause</u> Limited access by beneficiaries to telecom services. No action taken regarding the implementation of confidential and anonymous complaints and feedback mechanism.</p>	<p>The CO will identify and implement mechanisms for receiving and handling independent and anonymous complaints and feedback from beneficiaries.</p>

Observation	Agreed action
<p>2 <b>Programme implementation</b> –Targeting and identification of beneficiaries</p> <p>The food aid targeting process from federal to district level is led by the Government of Ethiopia. WFP, as other humanitarian actors, contributes to, but is not involved in, the finalization of targeting results at federal level. The targeting guidelines indicate that the responsibility for identifying beneficiaries of relief food assistance at households and individuals level “rests with the community, in co-operation with humanitarian partners wherever available in the field”. Beneficiaries and partners indicated instances where the targeting criteria may have resulted in the dilution of food assistance. WFP did not attend targeting consultation meetings to verify the effectiveness and accuracy of the process at community level. The CO management informed the audit that WFP is not invited to attend the meetings.</p> <p>The process of beneficiaries’ registration and identification is manual (‘paper’ lists) and is not based on unique information/data (i.e. identity cards, biometrics etc.). The identification during the distribution relies on the community knowledge of its members. WFP does not have a consolidated list of beneficiaries, and the (paper) lists remain at local administration level. Management informed the audit that the CO has approached local authorities to explore the introduction of a digital platform for beneficiary registration and entitlement management.</p> <p><u>Underlying Cause</u> Targeting process led by the Government of Ethiopia (federal/district level). No participation in the targeting process at community level. Targeting guidelines do not indicate detailed criteria/thresholds for the identification of beneficiaries at community level. Lack of automated/harmonized beneficiaries system and manual process to collect and register the data.</p>	<p>The CO, in partnership with the Government of Ethiopia and other key stakeholders, will:</p> <ul style="list-style-type: none"> <li>(a) engage in a process that reviews and updates the existing targeting and beneficiary registration guidelines/systems; and</li> <li>(b) explore the potential to pilot an electronic beneficiary registration system in selected regions.</li> </ul>

Observation	Agreed action
<p>3 <b>Programme management</b> – Distribution verification and reporting and compliance with CERF</p> <p>Implementing Partners submitted their distribution reports with delay. Not all the reports requested by the audit were available at the CO at the time of the fieldwork and there was no reconciliation between dispatched and distributed commodities. Management informed the audit that alternative mechanisms for tracking distribution had been put in place, specifically weekly phone calls to distribution points, and that a Special Operation had been launched in May 2016 to address capacity and operational issues of partners on the ground.</p> <p>WFP corporate systems which are based on the “common pot”, and particularly the commodity management system, do not allow direct linkage of a single contribution to food distributed and associated costs.</p> <p>As a result of the combined above aspects, project operational data to be reported to CERF require significant manual processing by the Country Office, that calculated reported figures based on assumptions, which were not clearly disclosed in the reports. Discrepancies were noted in operational data reported for one of the contributions, due to an increase in the price of commodities distributed, and not timely detected. Implementing partners did not consistently report data split for gender and/or age, and data reported to CERF were estimated or pro-rated.</p> <p>For 2016, the CO performed a reconciliation of dispatched and handed over commodities (to Implementing Partners), which indicated a non-reconciled balance of 2% as of April 2016. Discrepancies reconciled as of end of 2015 had not yet been entirely reflected in the corporate systems at the time of the fieldwork.</p> <p><u>Underlying Cause</u> Lack of implementing partners’ capacity. Manual and cumbersome process for the implementing partners to collect and provide beneficiaries’ data. Changes in systems and processes. Settings of corporate systems not supporting CERF reporting requirements and requiring manual and cumbersome calculation of project data to be reported to donors.</p>	<p>Pending the implementation of an automated beneficiaries’ system, the CO will:</p> <ul style="list-style-type: none"> <li>(a) reinforce with Implementing Partners the need of providing timely and detailed information/data in line with agreed standards;</li> <li>(b) maintain evidence of checks performed over distributions;</li> <li>(c) enhance its disclosure of the use of assumptions in its project data calculation; and</li> <li>(d) finalize the reconciliation of commodities within a reasonable timeframe.</li> </ul>

Observation	Agreed action
<p>4 <b>Monitoring</b> – Project implementation monitoring</p> <p>The audit noted significant efforts from the CO to strengthen project monitoring activities, which led to a process assessment, gap analysis and a new Standard Operating Procedure issued in May 2016. This introduced an increased monitoring coverage and improved operating modalities for results consolidation and analysis starting June 2016. However, up to the audit fieldwork in September, the CO had not yet reached the targeted coverage. The CO's Monitoring Strategy expired in December 2015 and it was in the process of being updated during the audit fieldwork in September 2016.</p> <p><u>Underlying Cause</u> Recent completion of the assessment of the monitoring process and issuance of project monitoring Standard Operating Procedure. Access restriction for monitoring. Country Strategic Plan and Structure and Staffing Review not finalized.</p>	<p>Taking into account operational constraints, the finalization of the Country Strategic Plan (including staffing structure), and the overall size of the new WFP programme of work in Ethiopia from 2017 onwards, the CO will ensure its monitoring activities reach the defined range of coverage and amend its target in the Monitoring Standard Procedure as appropriate.</p>

## Annex A – Summary of categorization of observations

The following table shows the categorisation ownership and due date agreed with the auditee for all the audit observations raised during the audit. This data is used for macro analysis of audit findings and monitoring the implementation of agreed actions.

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> – Beneficiary complaints and feedback mechanisms	Operational	Processes and Systems	Institutional	Compliance	ETCO	31 December 2017
2 <b>Programme implementation</b> – Targeting and identification of beneficiaries	Operational	Programmes Processes and Systems	Institutional	Best practice	ETCO	31 December 2017
3 <b>Programme management</b> – Distribution verification and reporting and compliance with CERF	Operational Compliance	Processes and Systems Programmes	Institutional	Compliance	ETCO	30 June 2017
4 <b>Monitoring</b> – Project implementation monitoring	Operational	Processes and Systems	Institutional	Compliance	ETCO	30 June 2017

## Annex B – Definition of categorization of observations

### 1. Rating system

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 B.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. 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

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>3</sup>

**Table B.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>3</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.

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)

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.

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>4</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 B.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

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 B.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.

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:

<sup>4</sup> OED 2015/016 para.7

**Table B.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 B.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

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

**Table B.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

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

CERF	Central Emergency Response Fund
CO	Country Office
COSO	Committee of Sponsoring Organizations of the Treadway Commission's
OCHA	Office for the Coordination of Humanitarian Affairs
PRRO	Protracted Relief and Recovery Operation
UNFPA	United Nations Population Fund
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNRIAS	United Nations Representatives of Internal Audit Services
USD	United States Dollar
WFP	World Food Programme