



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

Executive Board
Annual session
Rome, 24-28 June 2024

Distribution: General

Agenda item 6

Date: 26 April 2024

WFP/EB.A/2024/6-D/1

Original: English

Resource, financial and budgetary matters

For consideration

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

Annual report of the Inspector General

Executive summary

The Office of the Inspector General of WFP submits its annual report for the year ended 31 December 2023 to the Executive Board.

The report provides the Office of the Inspector General's assurance statement of the effectiveness of WFP's governance, risk management and control processes in 2023 based on the scope of the work undertaken by the Office of the Inspector General. It also provides an overview of observations and the activities carried out during the year by the Office of the Inspector General.

Draft decision*

The Board takes note of the annual report of the Inspector General for 2023 (WFP/EB.A/2024/6-D/1) and notes that, based on the risk-based oversight work performed and reported in 2023, no material weaknesses were identified in the governance, risk management or control processes in place across WFP that would significantly compromise the overall achievement of WFP's strategic and operational objectives.

The Board further notes that the Inspector General has identified significant governance, risk management and control issues and the Board expects WFP to address the issues highlighted in the report.

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

Focal point:

Mr. H. Østveiten
Inspector General a.i.
email: helge.ostveiten@wfp.org

Assurance statement

1. This opinion is based on the Office of the Inspector General's (OIG) assurance work (internal audits and follow-up reviews, advisory services and proactive integrity reviews) for reports issued between 1 January and 31 December 2023. All assurance work was conducted in accordance with the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing and OIG's Charter.
2. To formulate this opinion, further sources of evidence were considered as appropriate, e.g., work conducted by the External Auditor and reports by the United Nations Joint Inspection Unit issued in 2023; the implementation status of internal audit agreed actions as of 31 December 2023; and any systemic issues noted in OIG investigations completed in the calendar year 2023.
3. The assurance work conducted by OIG is risk-based and based on samples of WFP activities. The annual assurance workplan does not therefore include engagements for every WFP business process, entity, or organizational unit. The workplan is consequently not designed to provide a comprehensive opinion on the governance, risk management and control processes for all WFP processes.
4. The inherent limitations in scope in the internal audit of governance, risk management or control process mean that errors or irregularities may occur and may not be detected. Additional material matters could have been identified if additional audit work had been performed.
5. It is the view of OIG that, based on OIG risk-based oversight activities reported in 2023 and other sources of evidence (see paragraph 2), no material weaknesses were identified in WFP governance, risk management or control processes which would significantly compromise the overall achievement of WFP's strategic and operational objectives.
6. Notwithstanding the above, OIG has identified significant governance, risk management and control issues in WFP that require management attention and follow up. Details of key issues identified by OIG during 2023 are discussed in paragraphs 33–57 of this annual report.

Helge Østtveiten, Inspector General a.i.

March 2024

Overview of the Office of the Inspector General

Mandate and operations

7. OIG operates under a charter that was last revised and approved by the Executive Board in November 2019.
8. The mission of OIG is to provide WFP's stakeholders with assurance on the adequacy and effectiveness of WFP's governance, risk management and control processes aimed at detecting and deterring fraud, waste and abuse through the conduct of independent and objective oversight activities; to conduct inspections and investigations of allegations of wrongdoing and misconduct; and to facilitate the adoption and implementation of United Nations, humanitarian agency and private-sector best practices related to assurance and oversight.
9. OIG is responsible for providing the Executive Director with an annual assurance opinion on the adequacy and effectiveness of governance, risk management and control processes in achieving WFP's objectives. OIG is also responsible to prepare and submit to the Executive Board an annual report of OIG activities, including a summary of significant oversight findings resulting from OIG's assurance work, the implementation status of recommendations, and confirmation of the organizational independence of OIG activities.
10. OIG comprises two units: the Office of Internal Audit (OIGA), tasked with the internal audit function; and the Office of Inspections and Investigations (OIGI), tasked with the investigation and inspection functions.
11. OIG submits its oversight reports to the Executive Director, or to designated members of management. The disclosure policy approved by the Executive Board in June 2021 prescribes the public disclosure of internal audit reports on a public website with some exceptions.

Statement of independence and standards

12. OIG hereby confirms to the Executive Board its organizational independence. There was no management interference regarding the selection, scope, procedures, frequency and timing of its activities in 2023, and the communication of the results. No resourcing constraints or other issues affected the independence of OIG's activities and the assurance opinion.
13. For its assurance activities, OIG, through OIGA, conducts its work in accordance with the Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing (thereafter "IIA standards") and with OIGA internal audit policies, standards, and guidelines. An external quality assessment of the internal audit function is required every five years; the latest one was completed at the end of 2021 and confirmed that the internal audit function "generally conforms" to all IIA standards.

Activities in 2023

14. The services provided by OIG in 2023 are summarized in [table 1](#) below. The audit universe used to develop the annual assurance plan covers all WFP operations, activities, processes and systems.

Year	Internal audits	Advisories, insights and other ad-hoc services**	Proactive integrity reviews	Investigations		Inspections***
				Handled	Of which concluded	
	Issued reports					Issued reports
2019	22	3	1	174	80	0
2020	13	16	2	300	92	1
2021	22	10	1	397	112	0
2022*	14	7	0	513	195	0
2023	22	4	1			

* For internal audits, advisories, insights, other ad-hoc services and proactive integrity reviews, the year 2022 figures correspond to nine months (April to December 2022).

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

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

Resources

15. The OIG budget increased by USD 1.5 million, from USD 17.9 million in 2022 to USD 19.5 million in 2023, primarily for OIGI to support the continuing increase in allegations received (see [table 2](#)). The total variance (actual expenditure minus budgeted allocation) for 2023 amounted to USD 1.9 million, primarily because of lower personnel costs due to vacancy rates resulting from the combined effect of attrition and recruitment challenges, which also affected travel costs, especially for OIGA.

	2022				2023			
	OIG*	OIGA	OIGI	Total	OIG*	OIGA	OIGI	Total
Budget allocation	936	8 150	8 880	17 966	940	8 192	10 370	19 502
Actual expenditures	687	6 217	6 820	13 724	670	7 698	9 240	17 608

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

16. The number of budgeted fixed-term positions increased from 87 at year-end 2022 to 90 at year-end 2023 (see [table 3](#)), with the additional posts being gradually made available throughout 2023 – 3 in OIGI (to handle the increasing caseload), and 1 moving from OIGA to OIG. On 31 December 2023, 72 of the 90 positions were filled; 14 were at various stages of recruitment; and the remaining 4 were related to recruitment or re-advertisement yet to start. In 2023, consultants continued to be extensively used to compensate for vacancies and increase capacity, especially for OIGI.

TABLE 3: BUDGETED PERSONNEL POSTS AT YEAR-END								
	2022				2023			
	OIG*	OIGA	OIGI	Total	OIG*	OIGA	OIGI	Total
Professional and above	1	34	41	76	2	33	44	79
General service	6	2	3	11	6	2	3	11
Budget	7	36	44	87	8	35	47	90

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

17. As of the end of 2023, filled OIG positions comprised 51 percent women and 49 percent men; 31 different nationalities (of all continents) and 29 languages. All OIGA professional staff in position have relevant professional certifications (Certified Internal Auditor, Certified Public Accountant or Chartered Accountant), and specific certifications (Certified Fraud Examiner, Certified Information Systems Auditor, Certification in Cybersecurity Audit, Certification in Control Self-Assessment, and Certification in Risk Management Assurance). Auditors have prior experience at international auditing firms, often with additional experience with another United Nations entity or humanitarian organization. Investigators have a law enforcement, investigatory or legal background, some also having forensics, accounting or auditing certifications and experience.

Overview of activities of the Office of Internal Audit

Internal audit and advisory services

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

Results of the risk-based assurance plan

22. OIG's assurance workplan is designed to focus on the most significant risks applying to WFP's risk universe. It is approved by the Executive Director after consultation with senior management and the Executive Board and review by the Independent Oversight Advisory Committee. Changes to the workplan in the course of 2023 were also approved by the Executive Director.

23. As required by IIA standards, a documented risk assessment of WFP's risk universe determines the priorities of internal audit activity, consistent with the organization's goals. The assessment includes specific consideration of fraud risks, which drives the identification of topics for proactive integrity reviews. OIGA ranked all WFP auditable entities by assessing identified risks according to their impact on WFP operations and the probability of each risk occurring. As part of the risk assessment process, OIGA obtained input from major stakeholders (members of the leadership group, regional directors and divisional directors) on strategic risks and key organizational developments. This feedback was considered in the determination of OIGA's work priorities.
24. OIGA engages regularly with the External Auditor and the Office of Evaluation, through mapping of the respective workplans to ensure, where possible, complementarities, synergies and efficiencies of WFP's independent oversight.

Scope of assurance work in 2023

25. The 2023 assurance workplan built on the strong emphasis placed on field operations in preceding years. OIGA continued to evolve its audit methodologies to strengthen its risk-based approach when delivering assurance on country operations.
26. Altogether, between 1 January and 31 December 2023, the audits of 15 country operations were completed and the corresponding reports issued, representing USD 3.2 billion or 21 percent of WFP's total field expenditures (see [figure 2](#) below). The country offices audited cover 6 of the 16 high-risk field operations identified in the workplan's initial risk assessment.
27. OIGA also provided coverage of several core corporate functions and thematic areas with a focus on information technology (IT) and information security management, staffing in emergencies and food commodity management. Furthermore, the systematic assessment of, inter alia, beneficiary identity management, cash-based transfers, supply chain and monitoring processes in country office audits provided extended assurance on these high-risk areas at the corporate level.
28. Specifically, the coverage of IT and security included areas such as endpoint security and Internet of Things, counterparty digital risks, IT asset management, data protection and privacy of employee health data as well as an IT risk assessment. These engagements provided a good basis for assessing the overall cybersecurity posture of WFP.
29. OIGA also relies on management to advise on significant known failures of internal control systems, fraudulent activities and known weaknesses that could allow fraud or significant losses to occur, or that could substantially impair an efficient and effective use of resources. Management advises the office of known significant failures when an audit is initiated.
30. Additional information and coverage stemmed from other relevant ad-hoc work as well as several investigation reports from OIGI providing insights into potential areas of exposure to fraud and/or corrupt practices. Also considered in the opinion is the work conducted by the External Auditor, relevant reports of the United Nations Joint Inspection Unit issued in 2023 and the implementation status of internal audit agreed actions as at 31 December 2023. Annex I provides further details of OIG's work considered in the 2023 assurance opinion.

Summary of 2023 audit engagement ratings

31. For internal audits of offices outside headquarters, functions and cross-cutting areas, OIGA assigns an overall audit rating based on its overall assessment of the relevant governance, risk management and control processes of the audited entity. The rating system is harmonized with the ratings used by other United Nations entities.

32. Of the audit reports finalized between 1 January and 31 December 2023, 13 (or 59 percent) present a rating of “major improvement needed”, 7 (or 32 percent) of “some improvement needed”, and 2 (or 9 percent) show an unsatisfactory rating. Additional details are included in [table 4](#) as well as in [figure 1](#).

Audited area	Number of audits	Satisfactory	Some improvement needed	Major improvement needed	Unsatisfactory
Country offices	15	–	4	9	2
Thematic area	3	–	1	2	–
Information technology	4	–	2	2	–
Other (advisories, proactive integrity reviews, special purpose reviews, consolidated insights)	5	–	–	–	–
Total	27	–	7	13	2

Figure 1: Overview of oversight report ratings 2019–2023

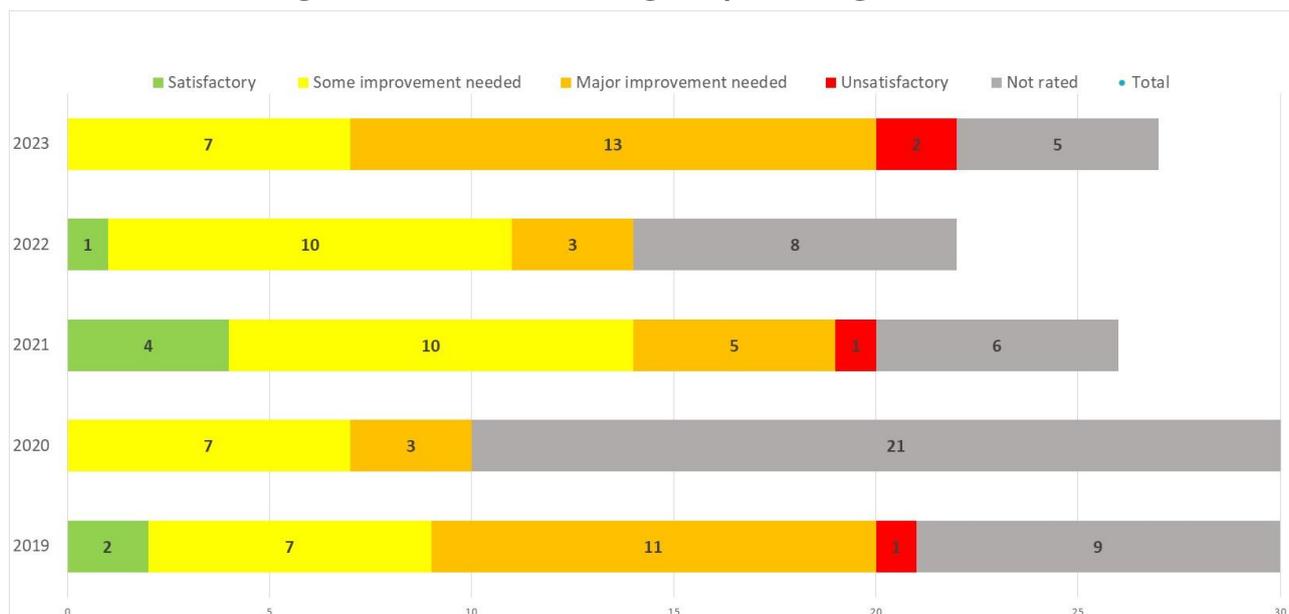
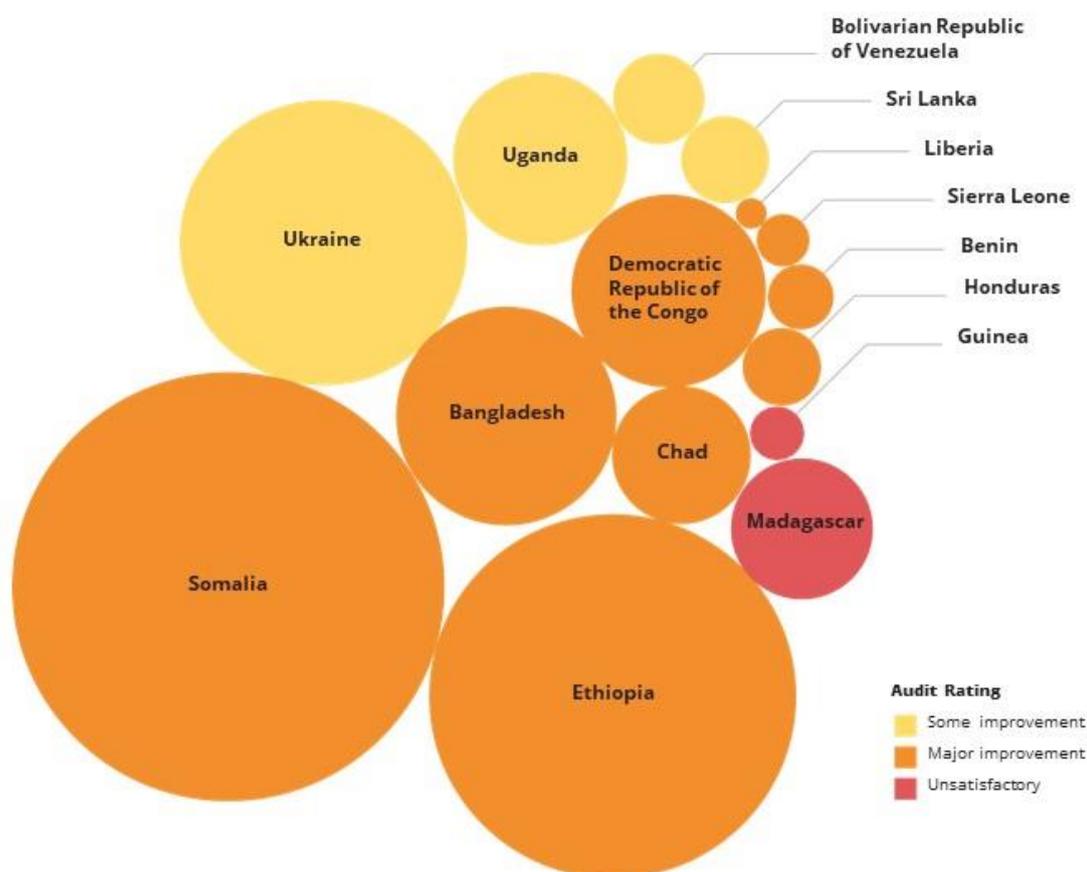


Figure 2: Funds audited (USD 3.2 billion) and audit ratings 2023*

* Since no funding can be directly attributed to these areas, excluded from the graph above are the following:

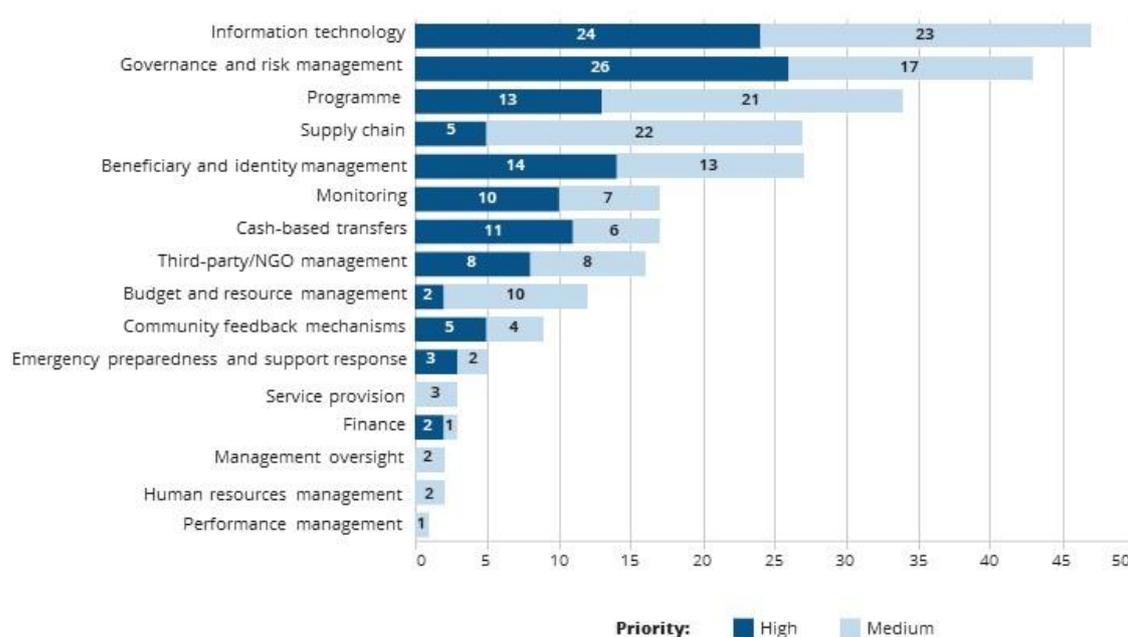
- a) thematic/cross-cutting processes – Internal Audit of Staffing in Emergencies – rated “major improvement needed”; and Internal Audit of WFP’s Supply Chain Cash-Based Transfers, Retail and Markets Unit rated “some improvement needed”; and
- b) information technology audits – Internal Audit of Information Technology Asset Management in WFP rated “some improvement needed”; Internal Audit of WFP Cooperating Partners Digital and Data Processing Risks rated as “major improvement needed”; Internal Audit of Digital Advisory and Solution Services (DASS) Project Management rated as “major improvement needed”; Internal Audit of Endpoint and Internet of Things Information Security rated “major improvement needed”; and Internal Audit of WFP’s Information Systems Identity and Access Management rated “some improvement needed”.

Key issues identified in 2023

33. This section presents an overview of the major issues emerging from the assurance assignments completed between 1 January and 31 December 2023.
34. The results of the work conducted reveal that WFP is regarded as a reliable and agile partner in responding to emergencies and crises. Overall, the organization maintains robust relationships with donors and governmental counterparts and the technical know-how of its staff is widely acknowledged.
35. The consolidated outcome of our work highlights that the degree of maturity and enforcement of key corporate frameworks, structural and capacity issues, the inconsistent adoption of technology and the (sometimes) unclear delineation of authority between headquarters, regional bureaux and country offices are common root causes across the areas in need of improvement.

36. The ongoing implementation of the global assurance plan should mitigate some of the recurrent weaknesses noted in this and preceding years. However, the significant decline in funding levels in WFP could negatively impact the operationalization of management frameworks, processes and systems in these areas and will require a clear prioritization of resources.
37. Going forward, the ability to respond rapidly and effectively to growing operational demands could be at odds with the need to develop, establish and enforce robust governance and accountability mechanisms and management systems under a restrictive budgetary context.
38. Evolving the organization's internal control environment and boosting operational efficiency will require a more effective integration of corporate functions and processes – such as planning and budgeting, and risk management – with the organization's operations. There is also a need for clarification of the existing misalignment in roles, responsibilities and accountabilities originating from WFP's decentralized structure for decision making, risk escalation and performance management.
39. The aggregation of audit observations by area reflects the significant weight of country audits and IT engagements concluded between 1 January and 31 December 2023, as most agreed actions correspond to areas typically in scope for this type of engagements.

Figure 3: Agreed actions identified in 2023 by area of the audit universe



Consolidated results from audits of country operations

40. During 2023, OIGA continued to evolve the country operations audit approach introduced in 2021 to adapt to coronavirus disease 2019 limitations – with five areas of focus: beneficiary management; cash-based transfers; supply chain (comprising procurement, logistics, commodity management); monitoring; and finance. In 2023, OIGA included priority areas in its audits following a risk-based methodology at the engagement level.
41. For the processes and functions in scope of country engagements, OIGA systematically assessed governance arrangements and risk management mechanisms, and tested the existence and effectiveness of key controls.

42. The following paragraphs provide an overview of the cross-cutting findings noted through the 15 country operations audits and one consolidated insight on small country offices in West Africa that form part of this audit opinion. As mentioned, the ongoing implementation of the global assurance plan is expected to address some of the issues described below.
43. *Risk management:* OIG identified an ongoing need to strengthen risk management practices within WFP. The audits carried out in 2023 highlight the imperative of formalizing and embedding governance frameworks into operational processes to ensure organizational accountability and effectiveness. Specifically, WFP should establish effective risk escalation mechanisms to enhance management's capacity for risk-informed decision making and accountability. OIGA also recognizes the importance of addressing staffing levels to adequately support risk management functions, recognizing their critical role in mitigating risks and ensuring organizational resilience. Moreover, the challenges posed by the volatile operating environment and the growing demands from new and recurrent emergencies continue, emphasizing the need to align corporate assurance frameworks with evolving risk landscapes and operational demands.
44. *Beneficiary identity management:* The results of the audits in 2023 and number of high-priority actions underscore persistent challenges in beneficiary identity management, highlighting risks associated with the lack of robust processes and controls. Emphasizing the need for improvement, audits identified ongoing difficulties in implementing effective beneficiary targeting, selection, and identity registration processes, compounded by inadequate checks and balances to mitigate operational and fraud risks.
45. The organization should formulate and adopt identity management assurance principles and a coherent approach supported by IT to address these vulnerabilities comprehensively, and mechanisms for support, supervision and oversight to ensure these are thoroughly and effectively adopted. OIGA intends to revisit identity access management processes and supporting systems in its workplan for 2024.
46. *Third-party management:* The audit work carried out on cooperating partner management shows slow progress in addressing recurring risks associated with due diligence and capacity assessments and deficiencies in selecting, managing and overseeing cooperating partners. These issues call for WFP to re-evaluate the effectiveness of current processes and controls and strengthen the second line's capacity to support and oversee country office partnership units. There is significant room for improvement in measuring the performance of cooperating partners; at the same time, OIG notes positive moves, including an increasing rate of country offices adopting the United Nations Partner Portal, to facilitate a harmonized and efficient collaboration between the United Nations and its partners.
47. *Community feedback mechanisms:* The audits carried out in 2023 identified varying levels of effectiveness in community feedback mechanisms (CFMs) across country offices, with a recognition of the need for improvement. While the 2022 report highlighted issues related to visibility, access, and awareness among beneficiaries, in 2023 OIG's work indicates proactive steps by the organization and country offices towards addressing these challenges. The introduction of new CFM assurance standards, guidance, and tools in January 2024 is anticipated to establish clearer expectations and enhance accountability and risk mitigation. This development signifies a commitment to ensuring accountability to the people WFP serves. OIG calls on management's continued attention to successfully implementing these new standards across all country offices. OIG will continue to pay close attention to CFM in its country office operation audits in 2024.

48. *Monitoring:* While the 2022 annual report of the Inspector General reiterated long-standing findings from preceding years regarding the absence of strategies, plans, and guidance tailored to specific implementing modalities, as well as deficiencies in monitoring information quality and segregation between implementation and monitoring activities, the 2023 report emphasizes the lack of coherent IT solutions to support monitoring processes at country offices. Significant challenges to monitoring effectiveness emerged in 2023 due to increasingly limited resources and access limitations. The growing complexity of emergencies and humanitarian access issues further exacerbate the risk of limited monitoring activities and compromised data quality. In 2024 OIGA has included in its workplan an audit of field monitoring processes in recognition of the key role monitoring plays in evidencing programme performance, informing decision making, maintaining operational focus on results, and supporting outcome impact analysis.
49. Finally, in September 2023, OIGA provided advisory services to the reassurance action plan task force to highlight issues and recurring risks arising from the recent audits of 24 high-risk country offices across various focus areas. Three emerging and recurring themes from the analysis indicate the need to consider: i) segregation of duties in programme design and implementation as well as systems; ii) oversight needs, costs and resources especially with respect to cooperating partners and in areas of restricted access; and iii) use of technology with clear priorities in support of country level controls, review of systems funding through cost recovery and what risks require corporate monitoring.
50. In 2024, OIGA will be assessing the progress and effectiveness of the global assurance plan in those high-risk country offices included in its OIGA's workplan.

Information technology, information security and data management

51. *Digitization in support of country office operations:* The audit results in 2023 continue to emphasize the challenges posed by inadequate digitization support for country offices. In 2023, OIG continues to identify non-digitized and manual reconciliation processes, varying levels of digitalization and data privacy control gaps driven by local and corporate factors. The root cause behind many of these issues was the misalignment between relevant policies and processes and the underlying supporting information systems. These conditions exacerbate chronic internal control issues across multiple operational areas, including beneficiary identity management, monitoring, and CFMs. On a positive note, a new WFP Information and Technology Strategy was issued in May 2023, mapping WFP's vision for the future of technology. This strategy, together with the launch of WFP's Global Data Strategy in early 2024, are expected to address WFP's long trend of significant underutilization of collected data for decision-making purposes and missed opportunities to leverage technology to support programme-related activities.
52. *Information technology operations:* While internal controls have been implemented to manage IT devices and protect data associated with endpoint devices, significant gaps exist in managing Internet of Things and Bring Your Own Device devices. Furthermore, network segregation at WFP headquarters was identified as inadequate, highlighting the importance of enhancing network security measures to safeguard critical assets effectively. It should be highlighted that management has been aware of these risks, but without proper funding and support, these risks will likely continue for the foreseeable future. Further funding cuts in 2024 are expected to heighten already existing risks.

53. *Information security:* The 2023 IT audit and advisory results identify that the rapid adoption of technology, including the Internet of Things, coupled with limited resources and staffing, poses a significant challenge in maintaining a robust information security posture and supporting the organization's digital transformation goals. Risks such as cloud governance and security, artificial intelligence, and shadow IT need proactive mitigation strategies to effectively address dynamic threats. In 2024 OIGA will focus on information security by conducting cybersecurity and cloud security audits.
54. *Data privacy:* The accumulation of data by WFP continues to pose a significant data privacy risk due to several factors. WFP's information security posture leaves decentralized data vulnerable to unauthorized access or breaches, as was noted in the audit of cooperating partners digital and data processing risks. In addition, the fragmentation of systems and non-digitalization of processes make it challenging to effectively manage and secure data across various platforms, especially for programme areas. The absence of defined data privacy policies exacerbates the situation and creates a precarious data privacy and security environment. The audit of beneficiary identity management in 2024 will revisit data privacy risks, among other process and IT objectives.

Results of other assurance and advisory work

55. The proactive integrity review of food commodity management confirmed that food diversions mainly occur at the cooperating partner level because of limited management controls in the final steps of food delivery to beneficiaries and the absence of mechanisms and/or systems to track the real-time status of food in the custody of partners.
56. This proactive integrity review also highlighted that there were limited stock management controls at final distribution points. In addition, WFP did not systematically review and validate losses reported by partners nor did it reconcile planned and actual food distribution quantities and validate differences at the end of every distribution. Executive sponsorship is critical to address at the corporate level the structural factors underlying the control weaknesses by first clarifying commodity management roles and accountabilities in the final stages ("last mile") of delivering assistance to beneficiaries and developing a real-time integrated tracking solution up to the last mile for food.
57. The audit of staffing in emergencies identified several cross-cutting findings related to the ownership, governance, monitoring, staff wellness and information systems in support of emergency staffing processes that have impacted management's ability to ensure optimal performance in WFP's emergency staffing. By addressing the noted gaps, WFP can enhance its emergency response capabilities and enable a more effective and efficient deployment of staff to emergencies.

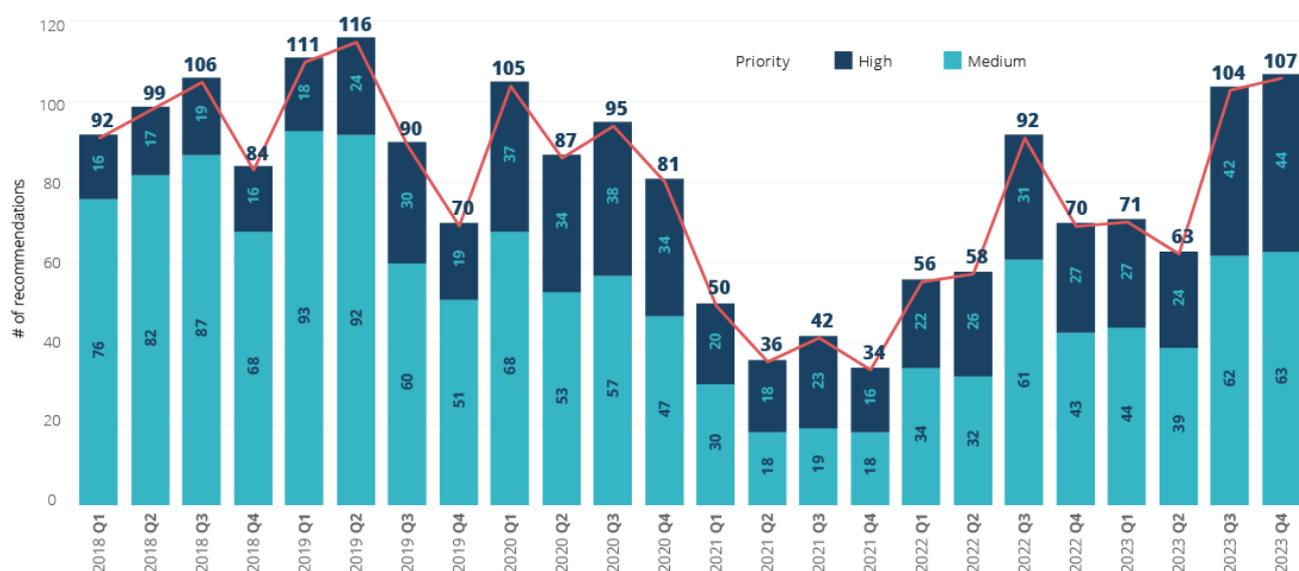
Implementation status of agreed actions

58. The number of open agreed actions increased significantly, from 171 as of 31 December 2022, to 319 as of 31 December 2023 (see [table 5](#)). This is partially due to the large number of agreed actions issued during the last quarter of 2023 but is also reflective of the reduced resources available for addressing recommendations while responding to growing operational demands.
59. A comparable trend is observed in the growing number of overdue actions, rising from 70 on 31 December 2022, to 107 by 31 December 2023 (see [figure 4](#)), reflecting a 53 percent increase. This underscores the need for management attention to ensure the prompt implementation of agreed-upon actions.

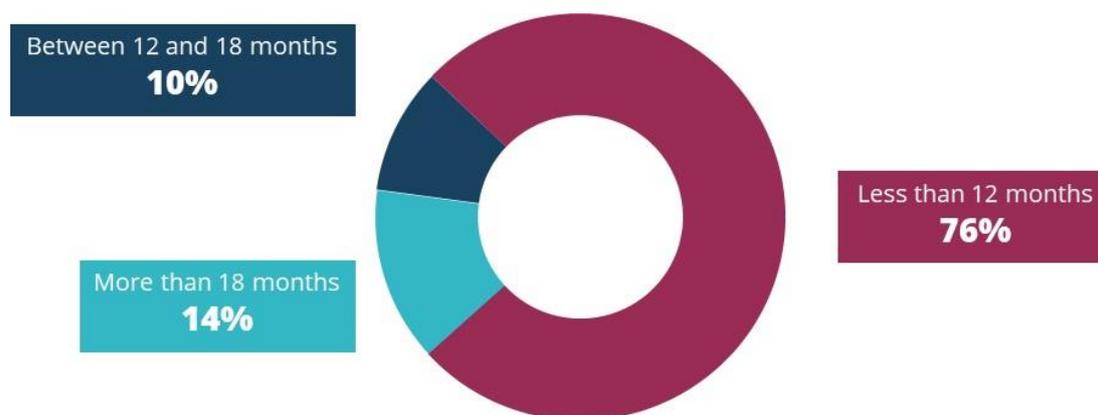
	High risk 2022	High risk 2023	Medium risk 2022	Medium risk 2023	Total 2022	Total 2023
Open at beginning of year	70	61	110	110	180	171
Issued in the period January–December	33	125	92	143	125	268
Total	103	186	202	253	305	439
Closed in the period January–December	42	43	92	77	134	120
Outstanding at year-end	61	143	110	176	171	319
Overdue (beyond initial agreed implementation date)	27	44	43	63	70	107
Overdue (beyond revised implementation date)	16	22	24	30	40	52

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

Figure 4: Overdue actions per quarter 2018–2023



60. As a result of the significant number of agreed actions raised during the last quarter of 2023, the number of actions open for less than a year increased to 76 percent as of 31 December 2023 compared to 52 percent in 2022 (see [figure 5](#)).

Figure 5: Actions aging based on original implementation date as of 31 December 2023

Overview of activities of the Office of Inspections and Investigations

Investigation services

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

Caseload 2023

64. Overall, OIGI managed a caseload of 2,364 cases in 2023, a 32 percent increase from 2022, as shown in [table 6](#) below.

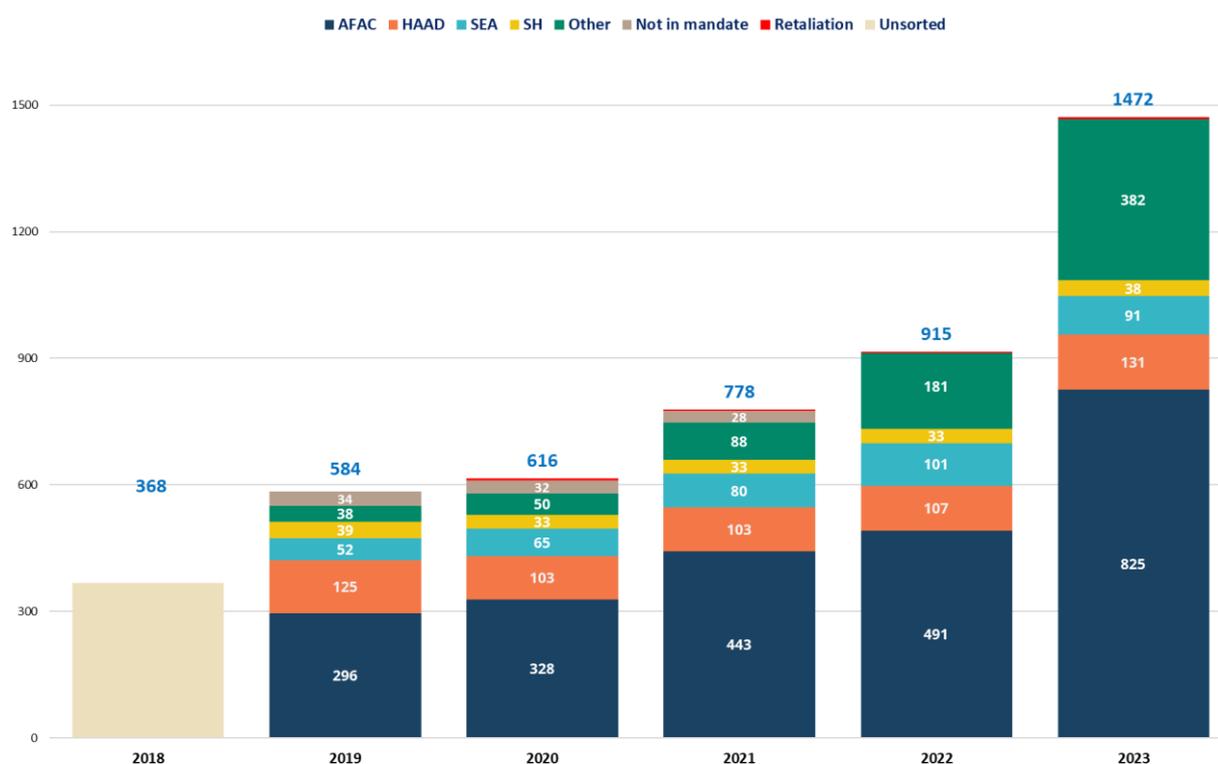
TABLE 6: CASE MANAGEMENT ACTIVITY - 2018-2023						
	2018	2019	2020	2021	2022	2023
Cases carried over from prior year	34	129	368	545	871	892
Complaints received in current year	368	584	616	778	915	1 472
Caseload	402	713	984	1 323	1 786	2 364
Cases closed						
After preliminary assessment	(220)	(265)	(347)	(340)	(699)	(1 030)
<i>of which</i>						
- referred outside OIGI	(68)	(61)	(100)	(77)	(100)	(280)
- not warranting an investigation	(152)	(204)	(247)	(263)	(599)	(750)
After investigation	(53)	(80)	(92)	(112)	(195)	(305)

TABLE 6: CASE MANAGEMENT ACTIVITY - 2018-2023							
		2018	2019	2020	2021	2022	2023
Total cases closed		(273)	(345)	(439)	(452)	(894)	(1 335)
Cases carried over to the following year		129	368	545	871	892	1 031
<i>of which</i>	<i>in intake</i>	82	274	212	491	529	558
	<i>investigation by cooperating partner oversight function</i>	<i>n.a</i>	<i>n.a.</i>	125	95	45	76
	<i>in investigation</i>	47	94	208	285	318	397

New complaints

65. In 2023, OIGI received 1,472 new complaints (see [figure 6](#)), a 61 percent increase from 2022. The case typology remains similar to past years, with AFAC matters representing 56 percent of new cases, followed by Other, HAAD and SEA cases, with 26, 9 and 3 percent, respectively. Allegations continued to be levelled primarily against cooperating partner's employees, followed by WFP employees. They remained stable by geographic origin, mirroring the profile (in numbers and severity) of the crises in each region.

Figure 6: New complaints' typology - 2018-2023*



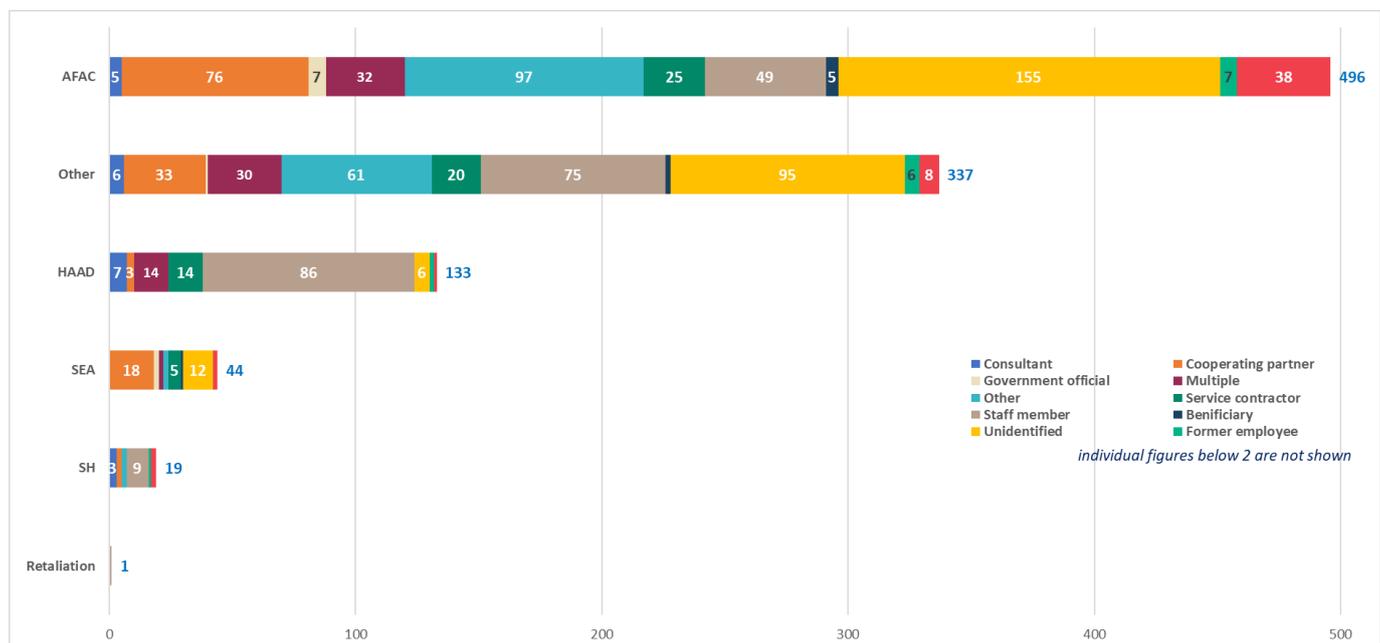
* In all graphs, individual figures below five are not included.

66. OIGI continued to observe a significant increase in new complaints. This is likely the combination of the size of WFP as an organization (approximately 23,000 employees); management support of OIGI's function; outreach activities conducted by OIGI; OIGI's continued effort to effectively engage and communicate with investigation participants, from the complaint to the closure of the case; and, possibly, growing confidence in OIGI's confidential management of allegations.

Intake assessment and prioritization

67. All incoming complaints go through the intake function, established in 2019. The intake team is now well established and has proven its capability to receive, assess and manage a significant caseload of complaints.
68. Complaints are assessed, e.g., in terms of OIGI investigation mandate, credibility and whether they warrant an investigation or can be better managed by another function within WFP, e.g., the Human Resources Division, the Ombudsman, the Ethics Office, the Legal Office or WFP management.
69. As a result, only those complaints warranting investigation are forwarded to the investigation teams, thus ensuring the most effective use of these resources.
70. In 2023, OIG closed 1,030 complaints after intake assessment (699 in 2022), of which 280 were referred to other functions within WFP or United Nations entities, and 750 did not warrant investigation, for instance, matters not within the OIG mandate; matters where evidence did not support prima facie the complaint; complainants withdrawing their complaint; or where complainants refused to cooperate or respond to OIGI inquiries.

Figure 7: Cases closed after intake assessment

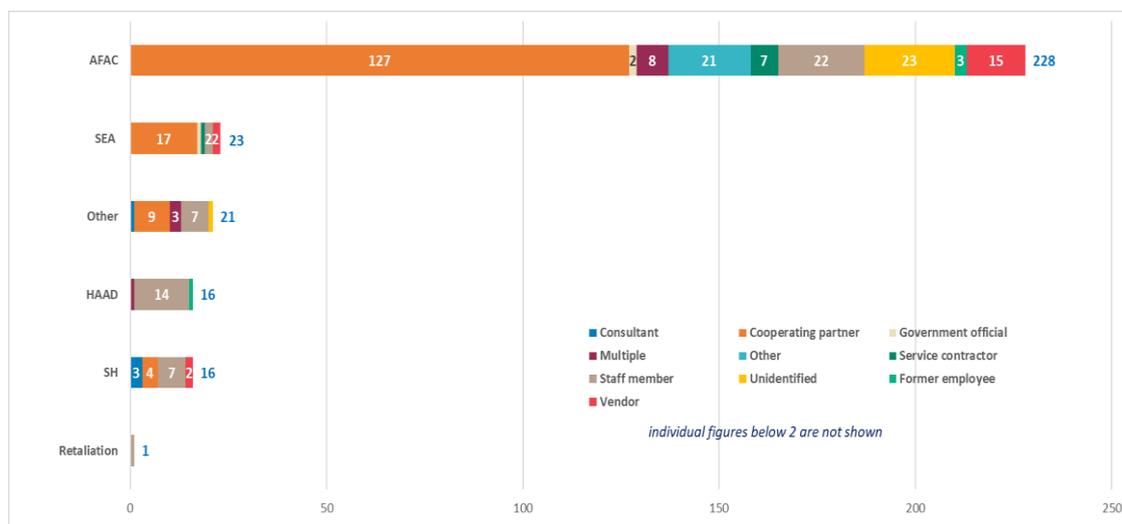


71. At year-end 2023, 558 complaints were under intake assessment, further to 76 awaiting further information ("in suspense"). AFAC matters are predominant (60 percent of the total number of cases under assessment), given the precedence to handling cases related to behavioural matters as swiftly as possible. The number of cases where an alleged perpetrator was already identified was equally split between cooperating partners and WFP employees.

Investigations activity

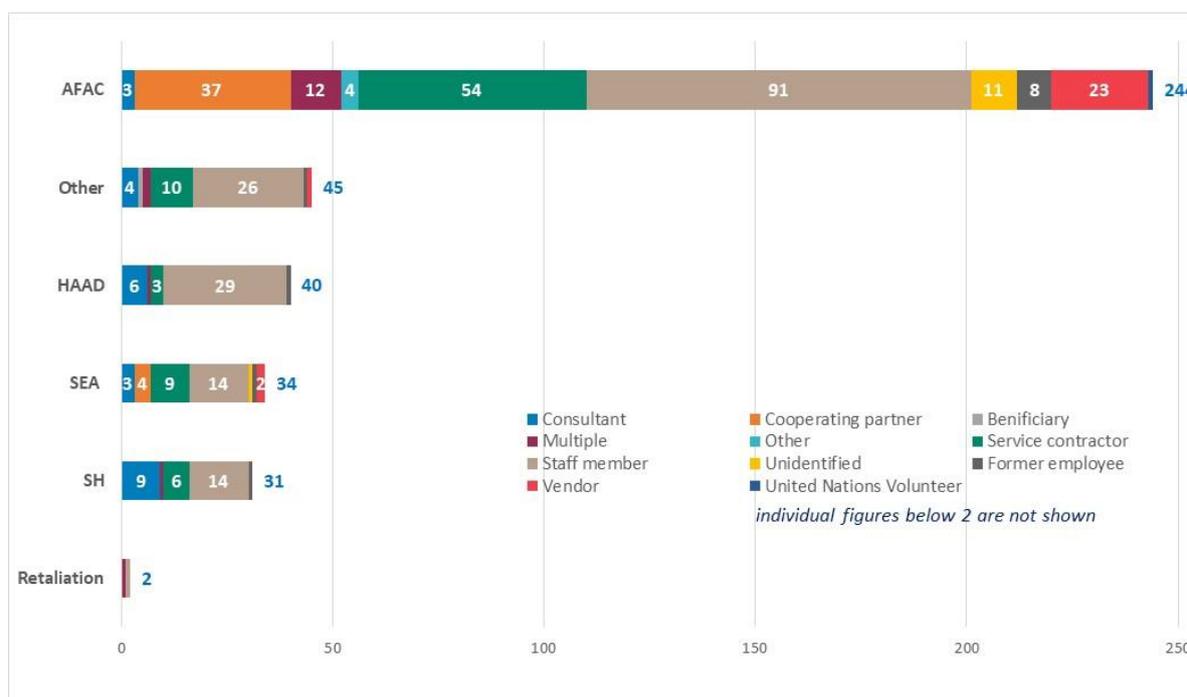
72. OIGI concluded 305 investigations in 2023 (see [figure 8](#)), of which 152 (50 percent) were substantiated. Most of these matters are related to cooperating partner employees as perpetrators of alleged AFAC breaches and SEA matters.
73. Reports on substantiated allegations are listed in annex II (detail by region and case) and annex III (grouped by affected policy and type of subject).¹

Figure 8: Investigations concluded in 2023



74. At year-end, 396 investigations were in progress (see [figure 9](#)); the breakdown by type of allegations is included in the following sections. Staff members correspond to 44 percent of the alleged perpetrators. The proportion of all D1 and above under investigation at year-end represented slightly more than 3 percent of all subjects under investigation (13 out of 396), primarily for behavioural issues.

¹ The WFP Human Resources Division elaborates an annual report on practice in disciplinary matters, which provides a summary of the actions undertaken by the organization as a result of the substantiated allegations for WFP staff members. Such report for 2023 will be issued in the restricted area of the Board website as soon as available.

Figure 9: Investigations in progress in 2023

Fraud

75. Of the investigations concluded in 2023, 228 were related to breaches of the AFAC policy; 124 were substantiated, including six involving WFP employees (see details in annex III). At year-end, there were 244 ongoing investigations of AFAC matters, of which 98 percent pertained to personnel below P5 level or non-WFP personnel.
76. Losses are substantiated when supported by evidence gathered during an investigation. Substantiated losses reflect completed investigations and, therefore, may not reflect the organization's total losses attributable to breaches of the AFAC policy. AFAC-related investigations involving cooperating partners generated the most considerable substantiated losses in 2023. As of 31 December 2023, OIGI determined that WFP's substantiated losses from breaches of the AFAC policy were USD 5,249,304.03, of which, WFP had recovered USD 1,572,329.11 in substantiated losses in 2023.

Harassment, abuse of authority and discrimination

77. Sixteen investigations of abusive conduct were concluded in 2023. Sixteen involved WFP employees, of which four were substantiated. OIGI had 40 ongoing investigations of abusive conduct at year-end 2023, of which 18 percent relate to senior positions (D1 and above).

Sexual harassment

78. In 2023, OIGI concluded 16 sexual harassment investigations. Ten involved WFP employees; of these, six were substantiated. Four cases involved cooperating partner employees and were substantiated. Two matters involving a vendor employee were unsubstantiated.
79. At year-end 2023, OIGI had 31 sexual harassment investigations in progress, of which 6 percent involved senior positions (D1 and above).

Sexual exploitation and abuse

80. All WFP employees must report allegations of SEA to OIGI. OIGI concluded 23 investigations related to SEA in 2023, of which 9 were substantiated (7 pertained to cooperating partner employees) and 14 were unsubstantiated. At year-end, 34 SEA investigations were ongoing, involving almost equally WFP staff members, service contractors or cooperating partner employees.
81. United Nations entities must provide anonymized reporting on allegations of SEA to the Secretary-General² when there is sufficient information to identify a possible act of SEA involving an identifiable victim or perpetrator; that information is then reported publicly. OIGI fulfilled the reporting requirement in 2023.

Disposition of substantiated investigations

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

Inspections

84. Inspections are inquiries that can be undertaken in areas of perceived risk, outside the context of the annual assurance workplan or in the absence of a specific allegation.
85. OIGI is conducting an inspection focused on fraudulent practices. The inspection is ongoing.

Ongoing OIGI cooperating with external oversight functions

86. OIGI continued building on the OIGA 2017 initiative to increase coordination with cooperating partner oversight functions. In 2023, OIGI and external oversight functions collaborated on 183 cases, 112 of which were substantiated and resulted in disciplinary action by the external partner. OIGI will continue to develop and enhance its working relationships with cooperating partner oversight functions.

Increased workload and resources

87. The OIGI caseload, i.e., cases carried over and new cases received, has significantly increased over the last five years. OIGI received 368 complaints in 2018 and 1,472 in 2023. OIGI finalized 220 intake assessments in 2018 compared to 1,030 in 2023. OIGI concluded 53 investigations in 2018 compared to 305 in 2023 while also handling 396 investigations in progress at year-end. The ratio of investigator-to-investigations handled grew from 1:6.5 in 2018 to 1:22 in 2023. During 2023, OIGI received all the resources allocated to OIGI in 2021 and 2022.

² [Data on Allegations: UN System-wide – Standard for reporting.](#)

Other advisory and inter-agency activities

88. During 2023, OIG, together with OIGA and OIGI, provided input to numerous draft internal policies and circulars, as well as attended several management committees or boards in an observer capacity, providing advice. OIG also provided input and supported management's negotiations of multiple complex donor agreements regarding internal audit and investigation clauses, including but not limited to, fraud and corruption. OIG also fulfilled the soaring donor requirements on information sharing, particularly regarding investigations.
89. Further, in 2023, OIGA and OIGI continued to engage in their respective peer networks with other United Nations organizations, multilateral financial institutions and other international organizations in joint activities including knowledge-sharing on specific topics.

Future

90. OIG wishes to thank the Executive Board and the Independent Oversight Advisory Committee, the Executive Director, senior management and all WFP colleagues for their continuous support, which has enabled OIG to effectively carry out its mandate in 2023.
91. Looking ahead, aligning expectations from OIG with the organization's fast-changing operating environment and acute budgetary difficulties, remains a major challenge. OIG will continue its commitment to providing high-quality services within its available resources.
92. On the internal audit front, the focus will continue furthering the use of data analytics and technology, updating its methodologies and leveraging, to the greatest extent possible, synergies with other independent oversight functions.
93. Regarding OIGI, the focus will be on managing with the available resources and looking for opportunities to improve while addressing the growing caseload and meeting the expectation that increasingly complex cases will be handled with respect for due process and in compliance with expanded reporting and transparency requirements.

ANNEX I

**Audit and advisory reports considered in developing the annual opinion
(January–December 2023)**

A: ASSURANCE REPORTS AND RATINGS*					
Audit engagement		Report reference	No. of agreed actions	Of which high priority	Report conclusion/rating
1	Internal Audit of Information Technology Asset Management in WFP (<i>information technology</i>)	AR/23/01	7	0	Some improvement needed
2	Internal Audit of WFP Operations in Sierra Leone (<i>country office</i>)	AR/23/02	12	5	Major improvement needed
3	Internal Audit of WFP Operations in Guinea (<i>country office</i>)	AR/23/03	14	12	Ineffective/unsatisfactory
4	Internal Audit of WFP Operations in Ukraine (<i>country office</i>)	AR/23/04	10	0	Some improvement needed
5	Internal Audit of WFP Operations in the Democratic Republic of the Congo (<i>country office</i>)	AR/23/05	11	3	Major improvement needed
6	Internal Audit of WFP Operations in Benin (<i>country office</i>)	AR/23/06	13	8	Major improvement needed
7	Internal Audit of WFP Operations in Ethiopia (<i>country office</i>)	AR/23/07	11	4	Major improvement needed
8	Internal Audit of WFP Operations in Liberia (<i>country office</i>)	AR/23/08	12	5	Major improvement needed
9	Internal Audit of WFP Operations in Chad (<i>country office</i>)	AR/23/09	13	7	Major improvement needed
10	Internal Audit of WFP Cooperating Partners Digital and Data Processing Risks (<i>thematic and cross-cutting process</i>)	AR/23/10	6	2	Major improvement needed
11	Internal Audit of Staffing in Emergencies (<i>thematic and cross-cutting process</i>)	AR/23/11	6	4	Major improvement needed

A: ASSURANCE REPORTS AND RATINGS*					
Audit engagement		Report reference	No. of agreed actions	Of which high priority	Report conclusion/rating
12	Internal Audit of WFP Operations in Uganda (<i>country office</i>)	AR/23/12	8	0	Some improvement needed
13	Internal Audit of WFP Operations in Honduras (<i>country office</i>)	AR/23/13	21	15	Major improvement needed
14	Internal Audit of WFP's Supply Chain Cash-Based Transfers, Retail and Markets Unit (<i>thematic and cross-cutting process</i>)	AR/23/14	12	0	Some improvement needed
15	Internal Audit of Digital Advisory and Solution Services (DASS) Project Management (<i>information technology</i>)	AR/23/15	11	8	Major improvement needed
16	Internal Audit of WFP Operations in the Bolivarian Republic of Venezuela (<i>country office</i>)	AR/23/16	13	5	Some improvement needed
17	Internal Audit Report of Endpoint and Internet of Things Information Security (<i>information technology</i>)	AR/23/17	6	4	Major improvement needed
18	Internal Audit of WFP's Information Systems Identity and Access Management (<i>information technology</i>)	AR/23/18	7	3	Some improvement needed
19	Internal Audit of WFP Operations in Bangladesh (<i>country office</i>)	AR/23/19	18	5	Major improvement needed
20	Internal Audit of WFP Operations in Sri Lanka (<i>country office</i>)	AR/23/20	12	5	Some improvement needed
21	Internal Audit of WFP Operations in Madagascar (<i>country office</i>)	AR/23/21	20	16	Ineffective/unsatisfactory
22	Internal Audit of WFP Operations in Somalia (<i>country office</i>)	AR/23/22	25	14	Major improvement needed

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

B: ADVISORY REPORTS			
Report title		Report reference	Actual issue date
1	Advisory Report Employee Health Data Risk	AA/23/01	December 2023
2	Advisory Report Assessment of Information and Communication Technology Risks in WFP	AA/23/02	December 2023

C: PROACTIVE INTEGRITY REVIEWS			
Report title		Report reference	Actual issue date
1	Food Commodity Management - Phase 2	PIR/23/01	May 2023

D: SPECIAL PURPOSE REVIEWS			
Report title		Coverage	Opinion
1	Adaptation Fund project in Sri Lanka and India	USD 100,000 17 March 2021 to 30 August 2022	Unqualified opinion

E: CONSOLIDATED INSIGHTS			
Report title		Report reference	Issue date
1	Consolidated insights on audits of small country offices in West Africa	N/A	August 2023

ANNEX II**Investigation reports – substantiated allegations detailed by region**

Report reference		Allegation	Subject	Issued	Amount at stake (USD)	Amount recovered (USD)
Regional Bureau for Asia and the Pacific						
1	2022-514	SH	Cooperating partner employee	January 2023	-	-
2	2022-036	Fraudulent practice – fraud implicating a cooperating partner vendor overcharging the organization for domestic flight tickets	Cooperating partner employee	June 2023	33.11	-
3	2022-741	Theft/embezzlement – theft of food commodities	Cooperating partner employee	June 2023	1 613.17	1 613.17
4	2023-041	Theft/embezzlement – theft of food commodities	Cooperating partner employee	June 2023	18 395.85	-
5	2023-085	Fraudulent practice – fraud against a community mobilizer	Cooperating partner employee	April 2023	-	-
6	2023-195	Theft/embezzlement – theft of food commodities	Cooperating partner employee	April 2023	-	-
7	2023-196	Theft/embezzlement – theft of food commodities	Cooperating partner employee	April 2023	2 258.28	2 258.28
8	2023-040	Theft/embezzlement – misappropriation of food commodities	Third-party external to WFP	August 2023	11 330.59	11 330.59
9	2023-451	SEA – sexual abuse of a minor by cooperating partner employee	Cooperating partner employee	July 2023	-	-
10	2023-630	Theft/embezzlement – theft of food items	Cooperating partner employee	July 2023	2 631.66	-
11	2023-835	Theft/embezzlement – misappropriation of food commodities	Third party external to WFP	August 2023	11 915.00	-
12	2023-793	Theft/embezzlement – theft of food items	Unidentified	October 2023	22 089.16	22 089.16
13	2021-095	SH	Staff member	December 2023	-	-

Report reference		Allegation	Subject	Issued	Amount at stake (USD)	Amount recovered (USD)
Regional Bureau for the Middle East, Northern Africa and Eastern Europe						
14	2019-261	Abuse of authority and harassment	Staff member	January 2023	n.a.	n.a.
15	2022-444	Fraudulent practice - external parties aiming at influencing a WFP future bidding decision	Cooperating partner employee	January 2023	-	
16	2023-007	Theft/embezzlement - theft of food commodities	Cooperating partner employee	February 2023	1 892.00	1 892.00
17	2023-074	Fraudulent practice - assigning own fingerprints at beneficiary registration and claiming the benefits	Cooperating partner employee	March 2023	33 783.00	33 783.00
18	2023-186	Theft/embezzlement - theft of food commodities	Cooperating partner employee	March 2023	296.24	296.24
19	2023-270	Fraudulent practice - taking amounts from beneficiaries to stamp own vouchers	Vendor	March 2023	-	-
20	2020-045	Harassment and discrimination (homophobic remarks)	Former staff member	May 2023	-	-
21	2021-057	Fraudulent practice - falsified documents by WFP vendor	Vendor	June 2023	-	-
22	2021-091	Fraudulent practice - falsified documents by WFP vendor	Vendor	June 2023	-	-
23	2023-217	Failure to comply with obligations and misuse of resources	Multiple	June 2023	-	-
24	2021-092	Fraudulent practice - submission of falsified documents	Vendor	July 2023	-	-
25	2023-761	Fraudulent practice by external parties	Cooperating partner employee	October 2023	-	-
26	2023-754	Theft/embezzlement - theft of food items	Multiple	November 2023	11 185.99	11 185.99
27	2023-1149	Theft/embezzlement - theft of food items	Vendor	November 2023	570.79	-

Report reference		Allegation	Subject	Issued	Amount at stake (USD)	Amount recovered (USD)
28	2019-281	Harassment, abuse of authority and discrimination	Staff member	December 2023	-	-
29	2019-306	Fraudulent practice and failure to comply with obligations	Staff member	December 2023	1 526.00	-
30	2022-179	Failure to declare an intimate relationship and conflict of interest	Staff member	December 2023	-	-
31	2023-1050	Sexual exploitation of a female beneficiary by cooperating partner employee	Cooperating partner employee	December 2023	-	-
Regional Bureau for Western Africa						
32	2019-309	SH	Staff member	March 2023	n.a.	n.a.
33	2022-058	SEA – sexual relations with minors in exchange for money	Vendor	January 2023	n.a.	n.a.
34	2022-458	Theft/embezzlement – diversion of food commodities	Cooperating partner employee	March 2023	-	-
35	2022-596	Fraudulent practice – cash-based transfer cash diversion	Cooperating partner employee	February 2023	919.49	919.49
36	2022-681	Theft/embezzlement – diversion of food commodities	Cooperating partner employee	February 2023	23 309.00	-
37	2022-867	Theft/embezzlement – theft and unauthorized sale of food commodities	Cooperating partner employee	March 2023	2 367.76	-
38	2020-138	Fraudulent practice – fraudulent claims for reimbursement for medical expenses	Staff member	June 2023	3 442.53	-
39	2021-097	SEA – abuse of a minor	Service contract holder	June 2023	-	-
40	2021-638	Theft/embezzlement – diversion and re-selling of food commodities	Cooperating partner employee	April 2023	-	-
41	2022-092	Theft/embezzlement – related to cash-based transfer programme	Cooperating partner employee	May 2023	2 590.00	1 145.60

Report reference		Allegation	Subject	Issued	Amount at stake (USD)	Amount recovered (USD)
42	2022-675	Theft/embezzlement - diversion of food commodities	Cooperating partner employee	May 2023	616.40	616.40
43	2022-863	SEA	Cooperating partner employee	June 2023	-	-
44	2022-869	Theft/embezzlement - diversion of food commodities	Vendor	April 2023	6 000.00	-
45	2023-200	Fraudulent practice - theft and unauthorized sale of food commodities	Vendor	June 2023	-	-
46	2023-296	Fraudulent practice - solicited kickbacks by cooperating partner employee	Cooperating partner employee	May 2023	-	-
47	2023-309	Fraudulent practice - collusion between cooperating partner and financial service provider employees	Multiple	May 2023	759 302.52	-
48	2022-342	Theft/embezzlement - theft of food items	Unidentified	August 2023	38.00	-
49	2022-669	Fraudulent practice - selling of ration cards to non-beneficiaries	Cooperating partner employee	August 2023	-	-
50	2022-809	Fraudulent practice - cash-based transfer cash diversion	Vendor	August 2023	16 688.59	16 688.59
51	2023-654	Theft/embezzlement - theft of food items	Unidentified	July 2023	12 417.00	-
52	2023-660	Fraudulent practice - embezzlement of funds and food from beneficiaries	Cooperating partner employee	July 2023	-	-
53	2022-592	Fraudulent practice by external parties	Cooperating partner employee	July 2023	234.34	-
54	2023-677	Theft/embezzlement - theft of food items	Unidentified	September 2023	276.73	-
55	2023-715	Theft/embezzlement - theft of food items	Vendor	August 2023	3 756.43	3 756.43
56	2022-467	SH and stalking	Consultant	November 2023	-	-

Report reference		Allegation	Subject	Issued	Amount at stake (USD)	Amount recovered (USD)
57	2023-1109	SEA – sexual exploitation in receipt of food	Cooperating partner employee	November 2023	-	-
58	2023-1203	SH	Cooperating partner employee	November 2023	-	-
59	2023-618	Theft/embezzlement – theft of food items	Cooperating partner employee	December 2023	1 133.00	-
60	2023-739	Code of conduct by cooperating partner employee	Cooperating partner employee	December 2023	-	-
Regional Bureau for Southern Africa						
61	2021-421	Fraudulent practice – fraudulent transactions and fabricated invoices	Cooperating partner employee	March 2023	87.00	87.00
62	2021-658	Fraudulent practice – registration of ineligible beneficiaries	Cooperating partner employee	March 2023	1 052.61	-
63	2022-385	Theft/embezzlement – SCOPE cards diversion	Cooperating partner employee	February 2023	40 678.00	40 678.00
64	2022-521	Fraudulent practice – money request from beneficiaries in exchange of registration on the distribution lists	Cooperating partner employee	March 2023	121 887.00	121 887.00
65	2022-727	Theft/embezzlement	Cooperating partner employee	February 2023	2 932.96	2 932.96
66	2022-726	Theft/embezzlement – diversion of food commodities	Cooperating partner employee	January 2023	3 217.40	3 217.40
67	2022-336	Corruption – cooperating partner employees asking for money from beneficiaries in exchange of assistance	Cooperating partner employee	June 2023	-	-
68	2022-415	Theft/embezzlement – theft of food commodities	Vendor	June 2023	12 539.45	12 539.45

Report reference		Allegation	Subject	Issued	Amount at stake (USD)	Amount recovered (USD)
69	2022-838	Theft/embezzlement - theft of food commodities	Unidentified	June 2023	754.33	-
70	2022-839	Theft/embezzlement - theft of food commodities	Unidentified	June 2023	222.70	-
71	2022-840	Theft/embezzlement - theft of food commodities	Unidentified	June 2023	90.58	-
72	2022-841	Theft/embezzlement - theft of food commodities	Unidentified	June 2023	175.99	-
73	2022-842	Theft/embezzlement - theft of food commodities	Third party external to WFP	June 2023	1 122.56	-
74	2023-055	Fraudulent practice - fraud and coercion against beneficiaries	Cooperating partner employee	April 2023	-	-
75	2023-226	Fraudulent practice - underpaid volunteers by cooperating partner employees	Cooperating partner employee	April 2023	2 088.00	2 088.00
76	2023-291	SEA - rape of a minor	Vendor	June 2023	-	-
77	2023-432	Fraudulent practice - misappropriation of food commodities	Cooperating partner employee	May 2023	3 065.00	-
78	2023-457	Fraudulent practice - fraud and food diversion	Cooperating partner employee	June 2023	-	-
79	2021-558	SH	Consultant	July 2023	-	-
80	2023-694	Theft/embezzlement - theft of food items	Government officer	September 2023	1 237.37	218.31
81	2023-695	Theft/embezzlement - theft of food items	Third party external to WFP	August 2023	1 073.70	1 073.70
82	2023-814	Theft/embezzlement - theft of food items	Cooperating partner employee	September 2023	55 831.19	55 831.19
83	2021-401	Fraudulent and corruptive practices	Staff member	October 2023	-	-
84	2022-335	Fraudulent practices - mishandling of food distribution tokens	Cooperating partner employee	October 2023	-	-
85	2023-615	Corrupt practice of a former aid worker of	Cooperating partner employee	November 2023	-	-

Report reference		Allegation	Subject	Issued	Amount at stake (USD)	Amount recovered (USD)
		WFP's cooperating partner				
86	2023-1104	Theft/embezzlement – theft of food items	Third party external to WFP	November 2023	551.69	551.69
87	2023-731	Diversion of food commodities	Cooperating partner employee	December 2023	-	-
88	2023-832	Attempted theft by cooperating partner employees	Cooperating partner employee	December 2023	-	-
Regional Bureau for Eastern Africa						
89	2020-592	Failure to comply with obligations – gross negligence and breach of policy	Staff member	January 2023	n.a.	n.a.
90	2021-474	Theft/embezzlement – theft of food commodities	Cooperating partner employee	January 2023	1 349.53	1 349.53
91	2021-761	Fraudulent practice – exchange rate fraud scheme	Cooperating partner employee	January 2023	-	-
92	2022-193	Fraudulent practice – providing false academic documents	Cooperating partner employee	February 2023	-	-
93	2022-273	SH	Cooperating partner employee	February 2023	n.a.	n.a.
94	2022-300	Theft/embezzlement – theft of non-food commodities	Cooperating partner employee	January 2023	1 400.00	1 400.00
95	2022-407	Fraudulent practice – misappropriation of beneficiary entitlements	Cooperating partner employee	February 2023	35.00	-
96	2022-494	Theft/embezzlement – theft of food commodities	Cooperating partner employee	January 2023	377.80	-
97	2022-503	Fraudulent practice – forgery of medical documents	Cooperating partner employee	January 2023	-	-
98	2022-581	Theft/embezzlement – theft of non-food commodities	Cooperating partner employee	February 2023	-	-
99	2022-582	Theft/embezzlement – theft of food commodities	Third party external to WFP	February 2023	4 223.22	4 223.22

Report reference		Allegation	Subject	Issued	Amount at stake (USD)	Amount recovered (USD)
100	2022-773	Theft/embezzlement - requesting items which were not properly accounted for	Cooperating partner employee	March 2023	-	-
101	2022-782	Fraudulent practice - mismanagement of WFP SCOPE cards and appropriating a share of beneficiary entitlements	Third party external to WFP	January 2023	-	-
102	2022-830	Theft/embezzlement - theft of food commodities	Cooperating partner employee	February 2023	151.78	-
103	2023-129	Theft/embezzlement - theft of food commodities	Cooperating partner employee	March 2023	1 011.73	1 011.73
104	2020-117	Fraudulent and collusive practices by cooperating partner	Cooperating partner employee	June 2023	473 268.30	56 237.86
105	2020-155	Fraudulent and collusive practices by cooperating partner	Cooperating partner employee	April 2023	-	-
106	2020-319	Fraudulent, corruptive and collusive practices by cooperating partner	Cooperating partner employee	May 2023	100 055.09	-
107	2022-082	Fraudulent practice - charging beneficiaries to be registered in a WFP-managed safety net programme	Third party external to WFP	June 2023	-	-
108	2022-753	Other - breach of cooperating partner's standard of conduct of security standards	Cooperating partner employee	June 2023	-	-
109	2022-875	Theft/embezzlement - theft of food and non-food items	Unidentified	May 2023	85.00	-
110	2023-523	Theft/embezzlement - theft of food aid commodities	Unidentified	June 2023	20.00	-
111	2018-273	SH	Staff member	August 2023	-	-
112	2020-265	SEA - transactional sexual relationships	Staff member	September 2023	-	-

Report reference		Allegation	Subject	Issued	Amount at stake (USD)	Amount recovered (USD)
113	2020-398	Fraudulent practice - duplication of beneficiaries	Cooperating partner employee	July 2023	247 404.47	-
114	2020-401	Fraudulent practice - duplication of beneficiaries	Cooperating partner employee	July 2023	31 396.50	-
115	2020-540	Fraudulent practice - duplication of beneficiaries	Cooperating partner employee	July 2023	6 610.95	-
116	2022-209	Fraudulent practice - inflation of mileage documents and submission of payment request	Cooperating partner employee	September 2023	-	-
117	2022-734	SEA - sexual exploitation of beneficiaries in receipt of food	Cooperating partner employee	September 2023	-	-
118	2023-187	Fraudulent practice - bribery and corruption	Cooperating partner employee	August 2023	-	-
119	2023-390	Fraudulent practice - fake financial literacy trainers in receipt of WFP tokens	Cooperating partner employee	August 2023	730.00	730.00
120	2023-417	Fraudulent practice - submission of falsified alternative beneficiaries for payment	Cooperating partner employee	September 2023	953.44	953.44
121	2023-678	Theft/embezzlement - theft of food items	Vendor	August 2023	2 183.97	2 183.97
122	2023-901	Theft/embezzlement - theft of food items	Third party external to WFP	September 2023	2 705.00	2 705.00
123	2020-399	Fraudulent practice - duplication of beneficiaries	Cooperating partner employee	October 2023	286 202.00	-
124	2023-783	Theft/embezzlement - theft of food items	Cooperating partner employee	September 2023	-	-
125	2020-400	Fraudulent practice - duplication of beneficiaries	Cooperating partner employee	October 2023	67 462.83	-
126	2020-402	Fraudulent practice - duplication of beneficiaries	Cooperating partner employee	October 2023	13 200.00	-

Report reference		Allegation	Subject	Issued	Amount at stake (USD)	Amount recovered (USD)
127	2021-610	Corruption, collusion, coercion, abusive conduct and conflict of interest	Staff member	October 2023	-	-
128	2023-894	Theft/embezzlement - theft of food items	Third party external to WFP	October 2023	1 895.66	1 895.66
129	2020-539	Fraudulent practice - duplication of beneficiaries	Cooperating partner employee	November 2023	231 323.02	-
130	2023-123	Theft/embezzlement - misappropriation of food commodities	Third party external to WFP	November 2023	27 049.00	-
131	2023-599	Theft/embezzlement - theft of food items	Cooperating partner employee	November 2023	-	-
132	2023-706	Fraudulent practices by WFP cooperating partner employees	Cooperating partner employee	November 2023	-	-
133	2023-725	Theft/embezzlement - theft of food items	Third party external to WFP	November 2023	665.46	-
134	2023-844	Theft/embezzlement - theft of food items	Third party external to WFP	November 2023	891.00	621.00
135	2023-1220	Theft/embezzlement - theft of food items	Cooperating partner employee	November 2023	1 283.40	-
136	2023-1230	Theft/embezzlement - theft of food items	Third party external to WFP	November 2023	216.00	198.00
137	2020-121	Fraudulent practice - duplication of beneficiaries	Cooperating partner employee	December 2023	504 806.21	-
138	2020-373	Medical fraud involving staff member	Staff member	December 2023	-	-
139	2020-393	Fraudulent practice - duplication of beneficiaries	Cooperating partner employee	December 2023	815 264.41	-
140	2020-394	Fraudulent practice - duplication of beneficiaries	Cooperating partner employee	December 2023	578 927.05	-
141	2020-395	Fraudulent practice - duplication of beneficiaries	Cooperating partner employee	December 2023	285 552.00	-

Report reference		Allegation	Subject	Issued	Amount at stake (USD)	Amount recovered (USD)
142	2020-397	Fraudulent practice – duplication of beneficiaries	Cooperating partner employee	December 2023	256 481.54	-
143	2020-541	Fraudulent practice – duplication of beneficiaries	Cooperating partner employee	December 2023	93 819.45	-
144	2022-390	SH	Staff member	December 2023	-	-
145	2023-691	Theft/embezzlement – theft of food items	Third party external to WFP	December 2023	73.62	73.62
Regional Bureau for Latin America and the Caribbean						
146	2021-209	Fraudulent practice – demand of financial contributions in exchange for food commodities	Cooperating partner employee	March 2023	-	-
147	2022-052	Fraudulent practice – cooperating partner employees asking for money from beneficiaries in exchange of assistance	Cooperating partner employee	April 2023	-	-
148	2023-169	SH	Cooperating partner employee	April 2023	-	-
149	2022-828	Fraudulent practice – fraudulent invoicing	Cooperating partner employee	August 2023	-	-
150	2023-700	Fraudulent practices by WFP cooperating partner employees	Cooperating partner employee	December 2023	9 009.44	9 009.44
Other						
151	2019-299	Harassment and abuse of authority	Staff member	August 2023	-	-
152	2023-121	Corruptive practices by WFP staff member	Staff member	December 2023	-	-
Total amount (for relevant cases)					5 249 304.03 100%	431 272.11 8.22%

ANNEX III

Investigation reports – substantiated allegations grouped by policy and type of subject

Policy related	Subject	Allegation	Number of substantiated reports	Amount at stake (USD)	Amount recovered (USD)
AFAC			124	5 249 304.03	431 272.11
	Cooperating partner employee		79	4 330 988.40	339 937.73
		Fraudulent and corruptive practices	2	473 268.30	56 237.86
		Fraudulent practice	44	3 592 327.86	169 457.37
		Theft/embezzlement	30	165 337.15	114 242.50
		Corrupt practice	2	-	-
		Fraudulent, corruptive, and collusive practices	1	100 055.09	-
	Government officer		1	1 237.37	218.31
		Theft/embezzlement	1	1 237.37	218.31
	Multiple		2	770 488.51	11 185.99
		Fraudulent practice	1	759 302.52	-
		Theft/embezzlement	1	11 185.99	11 185.99
	Staff member		6	4 968.53	-
		Corruption, collusion, coercion, abusive conduct and conflict of interest	1	-	-
		Fraudulent and corruptive practices	1	-	-
		Fraudulent practice	2	4 968.53	
		Corrupt practice	1	-	-
		Medical fraud	1	-	-

Policy related	Subject	Allegation	Number of substantiated reports	Amount at stake (USD)	Amount recovered (USD)
	Third-party external to WFP		15	63 712.50	22 672.48
		Fraudulent practice	2	-	-
		Theft/embezzlement	13	63 712.50	22 672.48
	Unidentified		10	36 169.49	22 089.16
		Theft/Embezzlement	10	36 169.49	22 089.16
	Vendor		11	41 739.23	35 168.44
		Fraudulent practice	6	16 688.59	16 688.59
		Theft/embezzlement	5	25 050.64	18 479.85
Other			5	-	-
	Cooperating partner employee		2	-	-
		Code of conduct	1	-	-
		Breach of cooperating partner's standard of conduct of security standards	1	-	-
	Multiple		1	-	-
		Failure to comply with obligations	1	-	-
	Staff member		2	-	-
		Failure to comply with obligations	2	-	-
Sexual exploitation and abuse (SEA)			9	-	-
	Cooperating partner employee		5	-	-
		SEA	5	-	-
	Vendor (service contract holder)		1	-	-
		SEA	1	-	-

Policy related	Subject	Allegation	Number of substantiated reports	Amount at stake (USD)	Amount recovered (USD)
	Staff member		1	-	-
		SEA	1	-	-
		Vendor	2	-	-
		SEA	2	-	-
Abusive conduct			14	-	-
	Consultant		2	-	-
		Sexual harassment	2	-	-
	Cooperating partner employee		4	-	-
		Sexual harassment	4	-	-
	Former staff member		1	-	-
		Harassment and discrimination	1	-	-
	Staff member		7	-	-
		Harassment and abuse of authority	2	-	-
		Sexual harassment	4	-	-
		Harassment, abuse of authority and discrimination	1	-	-
Grand total			152	5 249 304.03	431 272.11

Acronyms

AFAC	anti-fraud and anti-corruption
CFM	community feedback mechanism
HAAD	harassment, abuse of authority and discrimination
IIA	Institute of Internal Auditors
IT	information technology
OIG	Office of the Inspector General
OIGA	Office of Internal Audit
OIGI	Office of Inspections and Investigations
SEA	sexual exploitation and abuse
SH	sexual harassment

List of tables and figures

Table 1: OIG activities – overview 2019–2023.....	4
Table 2: OIG budget	4
Table 3: Budgeted personnel posts at year-end	5
Table 4: Distribution of audit conclusions by type – 2023	7
Table 5: Status of implementation of agreed actions 2022 and 2023	13
Table 6: Case management activity – 2018–2023	14
Figure 1: Overview of oversight report ratings 2019–2023	7
Figure 2: Funds audited (USD 3.2 billion) and audit ratings 2023	8
Figure 3: Agreed actions identified in 2023 by area of the audit universe	9
Figure 4: Overdue actions per quarter 2018–2023.....	13
Figure 5: Actions aging based on original implementation date as of 31 December 2023	14
Figure 6: New complaints' typology – 2018–2023	15
Figure 7: Cases closed after intake assessment.....	16
Figure 8: Investigations concluded in 2023.....	17
Figure 9: Investigations in progress in 2023	18