

**Appendix I: OIG Charter Update -  
Table of Changes with Rationale**



**Informal Consultation  
30 April 2019**

**World Food Programme  
Rome, Italy**

## ANNEX I

**IG Charter Update - Table of changes with rationale**

2015 Ref	2019 Ref	2015 Text	2019 Text	Type of Change	Rationale
Establishment 1	Establishment 1	The Executive Board establishes Financial Regulations to govern the management of the WFP Fund, under General Regulation XIV.5. The Office of the Inspector General is established by the Executive Director, under Financial Regulation 12.1.	The Executive Board establishes Financial Regulations to govern the management of the WFP Fund, under General Regulation XIV.5. The Office of the Inspector General is established by the Executive Director, under Financial Regulation 12.1.	Administrative	No wording changes.
Structure 2	Structure 2	The Office of the Inspector General (OIG) comprises two units: the Office of Internal Audit (OIGA) and the Office of Inspections and Investigations (OIGI). The Inspector General also performs the role of Chief Audit Executive.	The Office of the Inspector General (OIG) comprises two units: the Office of Internal Audit (OIGA) and the Office of Inspections and Investigations (OIGI). The Inspector General also performs the role of Chief Audit Executive.	Administrative	No wording changes.
Mission 3	Mission 3	The mission of OIG is to provide assurance to the Executive Director, and to conduct objective and independent oversight activities to protect the integrity and improve the efficiency and effectiveness of WFP's programmes and operations, as well as to detect and deter fraud, waste and abuse through the provision of internal audit, inspection, investigation and other advisory services; and to facilitate WFP's adoption and implementation of best United Nations and private-sector practices to enable managers to provide assurance on their work to the Executive Director.	The mission of the Office of the Inspector General is to provide assurance on the adequacy and effectiveness of WFP's governance, risk management, and control processes through the conduct of independent and objective internal audit and advisory activities; to conduct inspections and investigations into allegations of fraud and other misconduct; and to facilitate the adoption and implementation of United Nations, humanitarian agency and private-sector best practices related to assurance and oversight.	Substantive	Align with language in the Annual Report of OIG – which has been inconsistent with the Charter in the past.  Removed reference to Executive Director as the only recipient of assurance from our work in the mission statement for OIG as our overall mission is to provide assurance to all stakeholders.

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					Reference to “waste and abuse” added elsewhere in document (Ref 7d).  “Best practices” reference should be to OIG activities only - not to the entire organization.
Responsibility 4	Responsibility 4	The Inspector General will verify and report on the integrity, efficiency and effectiveness of WFP’s management, administration and operations.	The Inspector General will verify and report on the integrity, efficiency and effectiveness of WFP’s management, administration and operations, as well as the organization’s efforts to prevent, deter, and detect wrongdoing, <sup>1</sup> abusive conduct, <sup>2</sup> sexual exploitation and abuse, or other forms of misconduct.	Clarifying	Added footnote definitions of wrongdoing and abusive conduct to align with terminology in Anti-Fraud and Anti-Corruption and Harassment, Sexual Harassment and Abuse of Power policies.  Previous Charter was incomplete for OIGI activities.

<sup>1</sup> Such as fraud, corruption, coercion, collusion, theft, misappropriation, obstructive practices and any other unethical practice contrary to applicable rules, regulations and policies.

<sup>2</sup> Such as harassment, sexual harassment, abuse of authority, retaliation and discrimination

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Responsibility 5	Responsibility 5	The oversight services provided by OIG include internal auditing, advisory assurance, investigations and inspections. The scope of work includes all programmes, systems, processes, operations and activities undertaken by WFP.	The oversight services provided by OIG include internal audits, advisory consulting services, proactive integrity reviews (PIRs), inspections and investigations. The scope of work includes all programmes, systems, processes, operations and activities undertaken by WFP.	Administrative	Revised to include PIRs as a service not listed in 2015.
Responsibility 6	Responsibility 6	The Inspector General is responsible for issuing reports on the results of audit, investigation, and inspection work as soon as practicable after the audit, investigation, or inspection work has been completed.	The Inspector General is responsible for issuing reports on the results of internal audits, advisory consulting services, PIRs, inspections and investigations as soon as practicable after the work has been completed.	Clarifying	Revised to include PIRs as a service not specifically listed in 2015.
Responsibility 7	Responsibility 7	OIG work seeks to determine whether WFP's network of internal control, governance, and risk management processes, as designed and represented by management, is adequate and functioning in a manner to ensure that:	OIG activities seek to determine whether WFP's governance, risk management and control processes, as designed and represented by management, are adequate and functioning in a manner to provide reasonable assurance that:	Clarifying	Assurance activities are designed to provide reasonable, not absolute assurance.
Responsibility 7a	Responsibility 7a	Risks to achieving Programme-wide objectives, results and outcomes are appropriately identified, analysed and managed, including through interaction with the various governance groups;	Risks to achieving Programme-wide objectives, results and outcomes are appropriately identified, analysed and managed;	Clarifying	Removed language deemed to be unnecessary.
	Responsibility 7b		Controls are designed to ensure objectives are achieved;	Substantive	Added reference to assessing the design of controls as a responsibility of OIG.

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Responsibility 7b	Responsibility 7c	Significant financial, managerial, and operating information is accurate, reliable and timely;	Key financial, managerial, and operating information is accurate, reliable and timely;	Administrative	Minor wording changes.
Responsibility 7e	Responsibility 7d	Resources are acquired economically, used efficiently, and adequately protected;	Resources are acquired economically, used efficiently, and adequately protected from fraud, waste and abuse;	Clarifying	Incorporated responsibility to provide reasonable assurance that resources are protected from fraud, waste and abuse.
Responsibility 7f	Responsibility 7e	Continuous qualitative improvements are fostered in the Programme's control processes;	Continuous improvements are fostered in the Programme's control processes;	Administrative	Minor wording changes.
	Responsibility 7f		Management has taken measures to develop and enforce its policies;	Substantive	Added management's responsibility for policy development and enforcement.
Responsibility 7c	Responsibility 7g	Actions of WFP personnel are in compliance with the applicable WFP regulations, rules and administrative issuances;	Actions of WFP personnel are in compliance with applicable WFP rules, regulations, and policies;	Administrative	Minor wording changes.
Responsibility 7d	Responsibility 7h	WFP vendors, cooperating partners and other third parties observe applicable WFP rules and regulations;	WFP vendors, cooperating partners and other third parties observe applicable WFP rules, regulations and policies as required;	Clarifying	Added "as required" to recognize existence of contractual obligations.

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Responsibility 7h	Responsibility 7i	Adequate procedures are in place to prevent, deter and detect fraud and abuses.	Adequate procedures are in place to prevent, deter, and detect wrongdoing, abusive conduct, sexual exploitation and abuse, or other forms of misconduct and management has made efforts to promote a working environment that is ethical, safe and free of abuse; and	Clarifying	Added other types of misconduct to this section relating to management's responsibilities for developing adequate procedures.  Acknowledges management's responsibility to promote safe and ethical working environment free of abuse.
Responsibility 7g	Responsibility 7j	Allegations of wrongdoing are assessed and investigated and efforts are made to promote an ethical working environment; and	Allegations of wrongdoing are assessed and investigated when warranted.	Clarifying	Separated management's responsibility from OIGI responsibility.
Responsibility 9	Responsibility 8	In this context, OIG shall also submit reports to the Executive Director and senior management on weaknesses in controls and processes, deficiencies in regulatory frameworks or other challenges identified in the course of investigations with recommendations for addressing them and strengthening the accountability framework.	OIG shall submit reports to the Executive Director and senior management on weaknesses in controls and processes or other challenges identified in the course of performing its services with recommendations for addressing them and strengthening the accountability framework.	Administrative	Removed reference to "regulatory frameworks" which is not a commonly used term at WFP.
Responsibility 8	Responsibility 9	Opportunities for improving management control, cost effectiveness and the Programme's image identified through the work of OIG are communicated to the appropriate level of management.	Recommendations identified through the work of OIG for improving risk management, internal control, cost effectiveness and the Programme's image are communicated in writing through OIG reports.	Clarifying	Requires OIG to document recommendations within its reports, which then follow the disclosure requirements for oversight reports.

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Work Planning 42	Responsibility 10	At least annually, the Inspector General will submit a work plan to the Executive Director for approval after receiving comments thereon from the Audit Committee. The work plan will include a flexible internal audit work plan developed and based on appropriate risk-based methodology.	Assurance activities are performed based on an annual assurance work plan formulated after the completion of a detailed risk assessment exercise conducted before the start of the year and shared with the Audit Committee for comment. The annual assurance work plan receives approval by the Executive Director after comments from the Audit Committee have been considered.	Administrative	Adds expectation that the risk assessment exercise will be formally documented and performed prior to the creation of the work plan.
	Responsibility 11		The assurance work plan will include a flexible internal audit, PIR and management advisory project listing developed and based on appropriate risk-based methodology. All substantive changes to the original assurance work plan shall be discussed with the Audit Committee and will require approval of the Executive Director.	Substantive	Added requirement for the Executive Director to approve the annual assurance plan, and Audit Committee to have visibility to, changes in the approved annual work plan.  Better defines projects that should be included in the work plan.
Internal Audit 10	Internal Audits 12	Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps WFP accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.	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 evaluate and improve the effectiveness of governance, risk management, and control processes.	Administrative	Minor wording changes.

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Internal Audit 11	Internal Audits 13	The scope of internal auditing encompasses, but is not limited to, assessing the effectiveness, adequacy and application of internal control systems, governance and risk management processes as well as the quality of performance with respect to the achievement of WFP's stated goals and objectives. Audits are conducted based on an annual audit work plan formulated after the completion of a detailed risk assessment exercise conducted before the start of the year, and after formal approval by the Executive Director.	The scope of internal auditing encompasses, but is not limited to, assessing the effectiveness, adequacy and application of WFP's governance, risk management, and control processes as well as the quality of performance with respect to the achievement of WFP's stated goals and objectives.	Administrative	Moved discussion of audit plan approval by Executive Director to Paragraph 10 under Responsibilities.
	Internal Audits 14		Subject to an audit clause or agreement by the parties, internal audits of WFP's cooperating partners, vendors and other third parties may also be conducted. These reports will be disclosed in accordance with policies on disclosure as approved by the Executive Board and implemented by the Executive Director.	Substantive	Adds ability for OIGA to perform audits of third parties when audit clauses are present.  States that these reports will follow the Executive Board's Policy for Disclosure of Oversight Reports.



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Internal Audit 12	Internal Audits 15	OIG has the responsibility to conduct any and all internal audits within WFP. <sup>3</sup>	Except for functions or activities for which OIG has direct management responsibility, OIGA has responsibility to conduct any and all internal audits within WFP, using a risk-based approach for selecting and scoping these audits.	Administrative	Removes footnote reference to external audits – that are, by definition, not internal audits.  Reiterates risk-based approach in both the selection and areas selected for testing (scoping) in the internal audits.
Advisory Assurance 13	Advisory Services 16	OIG also delivers assurance through advisory activities, which contribute to increasing assurance on WFP's governance, risk management and control processes as well as operational effectiveness.	Advisory services are consulting activities aimed to improve the management of risks, add value, and strengthen WFP's operations. Advisory services are performed by OIGA and may range from formal engagements, defined by written agreements, to less formal activities, such as participating in or observing standing or temporary management committees or project teams. OIGA must have the knowledge, skills and competencies to perform these assignments and the scope of these services should support the effective and efficient use of WFP resources.	Clarifying	Added more comprehensive definition of services.  Notes that there are no restrictions on the type of consulting services performed, provided OIGA has the requisite skills to perform the work and the services promote the effective and efficient use of WFP resources.

<sup>3</sup> With exception to the circumstances under paragraph 36 of this policy; External Audit is governed by Chapter XIV of the Financial Regulations and the Annex to the Financial Regulations. The External Auditor is appointed by and reports to the Board to perform the audit of the accounts of WFP.

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Advisory Assurance 14	Advisory Services 17	Advisory assurance activities are initiated by management requests or agreed jointly between management and OIG.	Advisory services may be initiated by OIGA or requested by management who wish to utilize the expertise of OIGA to assist in more focused areas of risk and controls and/or operational processes.	Clarifying	Describes the current practice of OIGA initiating certain advisory services on its own initiative in areas of emerging risk or adoption of new technologies.
	Advisory Services 18		To maintain its independence and objectivity, and specifically for advisory consulting assignments where OIGA engages in designing controls, OIGA will normally not perform internal audits that evaluate the effectiveness of the controls designed by OIGA during the engagement for at least a two-year period. However, qualified external consultants may be engaged to independently assess the controls of these areas during this period.	Substantive	Places time restrictions on OIGA "auditing their own work".
	Advisory Services 19		Advisory services should not be used as a replacement for internal audits where assurance over the effectiveness and efficiency of internal controls is required.	Substantive	Warns against using advisory services as a replacement for internal audit services.

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Investigations 18	PIRs 20	As part of investigative operational procedures, OIG may undertake Proactive Integrity Reviews (PIR) which will be built from a systematic fraud risk assessment of high-risk business processes or operations.	A PIR is a structured examination of operations, transactions, processes or activities to identify fraud risk exposure and test preventive and detective anti-fraud controls designed to ensure that WFP funds and assets are being utilized for their intended purposes. Drawing from a systematic fraud risk assessment of business processes or operations facilitated by OIGA, the PIR is designed to assist management in determining WFP's susceptibility to fraud-related activities in order to mitigate operational, financial and reputational risks.	Clarifying	Expansion of definition to align with PIR manual. Noted that OIGA facilitates the fraud risk-assessment for PIRs.
Investigations 18	PIRs 21	The objective of a PIR is to identify fraud risks and provide appropriate risk mitigation measures at an early stage, thus complementing the traditional channel of acting only upon the receipt of complaints. PIRs will also respond to specific concerns, as referred by management or flagged by audit work or raised by external entities, which may indicate risk of fraud, corruption, collusion and other wrongdoings.	The objective of a PIR is to identify fraud risks and assess appropriate risk mitigation measures at an early stage. A PIR may provide the organization with reasonable assurance that internal controls are operating effectively to prevent or detect fraud or may identify opportunities for strengthening internal controls to better achieve these objectives.	Clarifying	Corrects OIG responsibility to assessing risk mitigation measures, rather than providing them. Prior definition is no longer used for PIRs. Inspections are the proactive assessment to identify wrongdoing absent a formal complaint.
Investigations 19	PIRs 22	A PIR is designed to add value to the current control framework and increase WFP's ability to detect and deter fraud and corruption. If the findings of a PIR provide indications that fraud, corruption or other wrongdoing may have occurred, a formal investigation will be initiated.	Instances of suspected fraudulent activities identified during a PIR are referred to OIGI for evaluation and, when warranted, formal investigation.	Administrative	Simplified wording.

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Inspections 22	Inspections 23	An inspection undertaken by OIG is a review of an organizational unit, a system, process or practice perceived to be of potential risk, outside the context of its audit plan or any specific allegation.	Inspections are inquiries that can be undertaken in an area of perceived risk, outside the context of the annual assurance work plan or absent any specific allegation.	Clarifying	Provides a clearer definition of inspections as a proactive inquiry to mirror OIG's current practices.
Inspections 21	Inspections 24	The scope of inspections encompasses the provision of objective information to management about field offices, units in headquarters and processes, in order to assist management in ensuring optimal use of resources and compliance with regulatory instruments and WFP Executive Board decisions, to facilitate accountability and ensure effective monitoring systems, and to recommend actions to promote effectiveness, efficiency and integrity.	The purpose of an inspection is to discover facts that, if proven, indicate that wrongdoing may have occurred.  Instances of suspected wrongdoing identified during an inspection may be referred to OIGI for evaluation and, when warranted, formal investigation.	Substantive	Clarifies the purpose of the inspection.  Adds requirement for wrongdoing identified in an inspection to be referred to OIGI for possible investigation.
Investigations 15	Investigations 25	The purpose of investigations is to establish facts and provide sufficient evidence and analysis to determine whether wrongdoing has occurred and, if so, the persons or entities responsible, as well as to allow WFP management to take action where warranted in light of the findings.	The purpose of an investigation is to establish facts and provide sufficient evidence and analysis to determine whether wrongdoing has occurred and, if so, the persons or entities responsible, as well as to allow WFP management to take action where warranted in light of the findings.	Administrative	No wording changes.

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Investigations 16	Investigations 26	OIG is responsible for assessing and investigating allegations of misconduct, such as fraud, corruption, collusion, theft/misappropriation, sexual exploitation and abuse, workplace harassment, sexual harassment, abuse of authority, retaliation and other wrongdoing by WFP personnel.	OIGI is responsible for assessing and investigating allegations of wrongdoing, abusive conduct, sexual exploitation and abuse, or other wrongdoings by WFP personnel.	Administrative	Aligned wording to better reflect definitions included in Anti-Fraud and Anti-Corruption and Harassment, Sexual Harassment, and Abuse of Power policies.
Investigations 17	Investigations 27	OIG is also responsible for assessing and investigating allegations of fraud, corruption, collusion and other irregularities committed by vendors, cooperating partners and other third parties to the detriment of WFP.	OIGI is also responsible for assessing and investigating reported allegations of wrongdoing by cooperating partners, vendors and third parties to the detriment of WFP and its beneficiaries. OIGI may, if appropriate, refer reported allegations it receives about misconduct by non-WFP personnel to the investigative functions of the external parties. If it is determined that the external party does not have the internal capacity or resources to properly undertake this work, the external party may engage qualified external investigative bodies to perform the investigations.	Substantive	Provides OIGI with the ability to refer investigations to the investigative functions of external parties, and contemplates that external parties may need to engage external investigators if they do not have the capacity internally.
Investigations 20	Investigations 28	OIG has the responsibility to conduct any and all investigations within WFP. <sup>2</sup>  <sup>2</sup> With exception to the circumstances under paragraph 36 of this policy.	Except for complaints involving OIG personnel or the Executive Director, OIGI has the responsibility to conduct, as deemed warranted, any and all investigations within WFP provided there is a proper mandate and resources to perform the work and sufficient evidence indicates that, if proven, a violation of WFP rules, regulations or policies has occurred.	Substantive	Explains when OIGI can and cannot perform an investigation.

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	Investigations 29		When justified, OIG can refer complaints on its own initiative for possible investigation. The reason for the referral can be the results of work performed by OIGA or from information gathered by OIGI during the performance of inspections and investigations.	Substantive	Allows for self-referral of cases to OIGI within OIG, but limited to matters identified in the conduct of its work.
Organization 23	Organization 30	The Inspector General reports and is accountable to the Executive Director without prejudice to operational independence in discharging his/her oversight duties and responsibilities.	The Inspector General functionally reports and is accountable to the Executive Director without prejudice to operational independence in discharging his/her oversight duties and responsibilities.	Substantive	Confirms functional reporting of the Inspector General to the Executive Director.  This allows for administrative reporting to be assigned to the Deputy Executive Director.
Organization 24	Organization 31	The Executive Director takes all decisions regarding the appointment and removal of the Inspector General, on advice of the Audit Committee and with prior consent of the Executive Board. Termination should be for just cause, as per established procedures for WFP staff, and subject to the Board's review and consent. The Inspector General's tenure will be of a four-year term, renewable once, without the possibility of further employment within WFP at the end of the term.	The Inspector General's tenure will be a four-year term, renewable once, without the possibility of further employment within WFP at the end of the final term.  The Executive Director takes all decisions regarding the appointment, renewal, non-renewal or dismissal of the Inspector General on advice of the Audit Committee and with prior consent of the Executive Board.	Substantive	Adds requirement for Executive Director to obtain Audit Committee advice and the consent of the Executive Board for renewal of the Inspector General's final four year term.

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Authority 25	Authority 32	OIG, with strict accountability for confidentiality and safeguarding records and information, and subject to any applicable restrictions related to protected information, has full, free, and unrestricted access to any and all WFP records, physical properties, and personnel, which it considers to be pertinent to its work. All personnel are, within the framework of due process rights applicable to WFP personnel, required to assist OIG in carrying out its activities.	OIG, with strict accountability for confidentiality and safeguarding of records and information, and subject to any applicable restrictions related to protected information, has full, free, and unrestricted access to any and all WFP records, physical properties, and personnel which it considers to be pertinent to its work. All personnel are, within the framework of applicable due process rights, required to assist OIG in carrying out its activities.	Administrative	Minor wording changes.
Authority 26	Authority 33	OIG shall also be allowed access by vendors, cooperating partners and/or other third parties entering into any contractual arrangement with WFP to the premises, records, documents and any other information relevant to their contractual relationship with WFP, which OIG considers to be pertinent to its work, subject to appropriate terms and conditions being agreed with contractual counterparts.	OIG shall also be allowed access by cooperating partners, vendors and other third parties entering into any contractual arrangement with WFP to the premises, records, documents and any other information relevant to their contractual relationship with WFP, which OIG considers to be pertinent to its work, subject to appropriate terms and conditions being agreed with contractual counterparts.	Administrative	Minor wording changes.
Authority 27	Authority 34	OIG has full, free, and unrestricted access to the Executive Board (in a manner consistent with the Rules of Procedure of the Executive Board) and the Audit Committee.	OIG has full, free, and unrestricted access to the Executive Board (in a manner consistent with the Rules of Procedure of the Executive Board) and the Audit Committee.	Administrative	No wording changes.

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Authority 28	Authority 35	OIG may take or recommend measures as it deems necessary for the protection of the confidentiality of informants and witnesses, including by limiting the use of information provided by them, as compatible with due process requirements.	OIG may take or recommend measures as it deems necessary for the protection of the confidentiality of informants and witnesses, including limiting the use of information provided by them, as compatible with due process requirements.	Administrative	No wording changes.
Professionalism 29	Professionalism 36	The Inspector General may delegate authority to OIG staff to carry out oversight work, but may not delegate the responsibility to achieve the OIG mandate.	The Inspector General may delegate authority to OIG personnel to carry out oversight work but may not delegate the responsibility to achieve the OIG mandate.	Administrative	Minor wording change.
Professionalism 30	Professionalism 37	The Inspector General is responsible for ensuring that policies, procedures and practices are established and applied to all OIG activities in order that OIG may operate efficiently and effectively and its services contribute to improving the Programme's operations and administration and to the achievement of its stated goals and objectives.	The Inspector General is responsible for ensuring that policies, procedures and practices are established and applied to all OIG activities so that OIG operates efficiently and effectively and in accordance with this Charter, and its services contribute to improving the Programme's operations and administration and the achievement of its stated goals and objectives.	Clarifying	Adds that OIG must operate within its Charter.
Professionalism 31	Professionalism 38	The Inspector General and OIG staff shall abide by the Standards of Conduct for the International Civil Service and the WFP Code of Conduct, and shall at all times maintain and safeguard their independence, objectivity, and professionalism in fulfilling the responsibilities assigned under this Charter.	The Inspector General and OIG personnel shall abide by the Standards of Conduct for International Civil Service and the WFP Code of Conduct, as well as all other WFP rules, regulations and policies, and shall at all times maintain and safeguard their independence, objectivity, integrity, impartiality, and professionalism in fulfilling the responsibilities assigned under this Charter.	Clarifying	Strengthens the requirements of OIG personnel and adds the requirements of "integrity" and "impartiality" to the expectations of OIG staff.



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Professionalism 32	Professionalism 39	Oversight activities carried out by OIG staff, including its consultants, are performed in accordance with the Institute of Internal Auditors' mandatory guidance (including the Definition of Internal Auditing, the Code of Ethics and the International Standards for the Professional Practice of Internal Auditing), the Uniform Principles and Guidelines for Investigations adopted by the Conference of International Investigators, this Charter and OIG policies, practices and procedures.	Internal audit activities carried out by OIGA personnel shall be performed in accordance with the Institute of Internal Auditors' mandatory guidance (including the Core Principles for the Professional Practice of Internal Auditing, the International Standards for the Professional Practice of Internal Auditing, and the Definition of Internal Auditing), and with the OIGA policies, standards and guidelines.	Clarifying	Corrects the reference to the standards under which OIGA (internal audit) staff must abide.
	Professionalism 40		Investigation activities carried out by OIGI personnel shall be performed in accordance with the Uniform Principles and Guidelines for Investigations endorsed by the 10th Conference of International Investigators, and with the OIGI policies, standards, and guidelines.	Clarifying	Corrects the reference to the standards by which OIGI (investigations) staff must abide.  Previously mentioned in Paragraph 32 of 2015 Charter.
	Professionalism 41		All OIGA and OIGI personnel shall have the necessary education, experience, training and expertise necessary to effectively and accurately conduct their work.	Substantive	Best practice addition.

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Independence and Objectivity 33	Independence and Objectivity 42	OIG shall exercise operational independence in the conduct of its duties. It shall remain free from any interference, including regarding the selection, scope, procedures, frequency and timing of its activities, and the communication of their results.	OIG shall exercise operational independence in the conduct of its duties. It shall remain free from any interference, including regarding the selection, scope, procedures, frequency and timing of its activities, and the communication of the results.	Administrative	Minor wording change.
Independence and Objectivity 34	Independence and Objectivity 43	The Executive Director will ensure that OIG is provided with the necessary resources in terms of appropriate staffing, adequate funds and appropriate training to achieve its mission and maintain its independence. To ensure independence, the Inspector General has managerial responsibility and control over the human and financial resources of the Division while abiding by WFP's rules and regulations.	The Executive Director will ensure that OIG is provided with the necessary resources in terms of appropriate staffing, adequate funds and appropriate training to achieve its mission and maintain its independence. To ensure independence, the Inspector General has managerial responsibility and control over the human and financial resources of the Division while abiding by WFP's rules and regulations. The Audit Committee advises the Executive Director and the Executive Board on the staffing and resources for the Division.	Substantive	Added sentence regarding Audit Committee's advisory role to the Executive Board and Executive Director on sufficiency of OIG resources, which agrees with Audit Committee Terms of Reference.

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Independence and Objectivity 35/36	Independence and Objectivity 44	<p>OIG will have no direct operational responsibility or authority over any of the activities reviewed.</p> <p>Functions for which OIG has responsibility shall not be audited or inspected by OIG. Allegations of misconduct against OIG staff members will not be investigated by OIG. Any such allegations requiring an investigation will be reviewed by the Oversight Office of another United Nations agency or international organization appointed by the Executive Director.</p>	<p>Functions for which OIG has direct operational responsibility or authority shall not be audited or inspected by OIG. Allegations of misconduct against OIG personnel will not be investigated by OIG at WFP. Any such allegations will be reviewed by the Oversight Office of another United Nations entity or appropriate external investigative body appointed by the Executive Director, with resulting outcomes reported to the Executive Director.</p>	Administrative	<p>Combined 2015 paragraphs with minor wording changes.</p>
	Independence and Objectivity 45		<p>Any allegations of misconduct against the Executive Director will be referred to the Director General of the Food and Agricultural Organization (FAO) and the Secretary General of the United Nations for action, and will not be investigated by OIG at WFP.</p>	Substantive	<p>Recommendation of JIU – restricts OIG from investigating allegations against the Executive Director due to reporting relationship.</p> <p>Refers all allegations of misconduct to the individuals who appoint the WFP Executive Director for action.</p> <p>Note that efforts will be undertaken to confirm this responsibility with FAO's Director-General and the Secretary-General of the United Nations.</p>

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Independence and Objectivity 38	Independence and Objectivity 46	The Inspector General and OIG staff shall avoid situations of conflict of interest, or which may otherwise impair their judgment, in relation to the responsibilities assigned to them.	The Inspector General and OIG personnel shall avoid situations of actual, perceived or potential conflicts of interest, which may otherwise impair their judgment in relation to the responsibilities assigned to them.	Clarifying	Broadens conflicts of interest definition to include “actual, perceived or potential”.
Independence and Objectivity 37	Responsibilities of WFP management and other personnel 47	The reviews, appraisals and advice provided by OIG do not in any way substitute or relieve management of WFP of the responsibilities assigned to them.	The reviews, appraisals and advice provided by OIG do not in any way substitute or relieve WFP management of the responsibilities assigned to them.	Administrative	Minor wording changes.
Responsibilities of WFP management and staff members 39	Responsibilities of WFP management and other personnel 48	WFP managers, staff members and other personnel, within the framework of due process rights applicable to WFP personnel, must:	WFP managers and other personnel, within the framework of applicable due process rights, must:	Administrative	Minor wording changes.
Responsibilities of WFP management and staff members 39a	Responsibilities of WFP management and other personnel 48a	Report incidents of fraud, corruption and other breaches of the organization’s rules and regulations by WFP personnel and any of its contractors and partners;	Report incidents of wrongdoing, abusive conduct, sexual exploitation and abuse, or other forms of misconduct by WFP personnel and its contractors and cooperating partners, when identified and required by the organization’s policies;	Clarifying	Aligns types of behaviours to be reported in accordance with definitions in Charter.  Acknowledges that WFP policies will dictate mandatory reporting.

**OIG Charter Update - Table of changes with rationale**

2015 Ref	2019 Ref	2015 Text	2019 Text	Type of Change	Rationale
Responsibilities of WFP management and staff members 39b	Responsibilities of WFP management and other personnel 48b	Cooperate fully with OIG internal audits, inspections, investigations and other reviews and provide support, as required, at all levels;	Cooperate fully with OIG internal audits, PIRs, inspections, investigations and other reviews and provide support, as required, at all levels;	Clarifying	Adds PIRs to list of services requiring management cooperation.
Responsibilities of WFP management and staff members 39g	Responsibilities of WFP management and other personnel 48c	Inform OIG of known significant failures of the Programme's internal control systems, any fraud or weakness that would permit fraud, and significant issues relating to the efficient and effective use of resources.	Inform OIG of significant known failures of the Programme's internal control systems, fraudulent activities and known weakness that would allow fraudulent activities or significant losses to occur, or that would substantially impede the efficient and effective use of resources;	Clarifying	Emphasized the existing requirement to report weaknesses in internal controls that allow significant losses to occur.
Responsibilities of WFP management and staff members 39c	Responsibilities of WFP management and other personnel 48d	Provide prompt and unrestricted access to all WFP records (paper and electronic), documents, personnel, premises and physical assets and timely responses to all queries and requests made by OIG;	Provide prompt and unrestricted access to all WFP records (paper and electronic), documents, personnel, premises and physical assets and timely responses to all queries and requests made by OIG;	Administrative	Minor wording changes.
Responsibilities of WFP management and staff members 39d	Responsibilities of WFP management and other personnel 48e	Provide a response to OIG reports and recommendations in a timely manner and implement oversight recommendations, as agreed;	Provide a response to OIG reports and recommendations in a timely manner and implement oversight recommendations as agreed;	Administrative	No wording changes.

**OIG Charter Update - Table of changes with rationale**

2015 Ref	2019 Ref	2015 Text	2019 Text	Type of Change	Rationale
Responsibilities of WFP management and staff members 39e	Responsibilities of WFP management and other personnel 48f	Seek the agreement of OIG before carrying out any activities (including securing external services to do so) that fall within the OIG mandate of internal audit, inspection and investigation;	Seek the agreement of OIG before carrying out any activities (including securing external services to do so) that fall within the OIG mandate of internal audit, PIR, inspection or investigation;	Administrative	Added PIR to services listed.
Responsibilities of WFP management and staff members 39f	Responsibilities of WFP management and other personnel 48g	Maintain the confidentiality of all information concerning matters under investigation or review by OIG, known by them by reason of their interactions or cooperation with OIG; if in doubt about the confidentiality of information, they shall seek advice from OIG; and	Maintain the confidentiality of all information concerning matters under investigation or review by OIG, known by them by reason of their interactions or cooperation with OIG and, if in doubt about the confidentiality of information, seek advice from OIG.	Administrative	Minor wording changes.
Responsibilities of WFP management and staff members 40	Responsibilities of WFP management and other personnel 49	Management shall implement oversight recommendations as appropriate, and shall in all cases provide timely information to OIG on the implementation status of recommendations. Should the responsible manager not agree with an oversight recommendation, OIG may escalate the matter to a senior manager, up to and including the Executive Director, and if required to the Audit Committee.	Management is responsible for the implementation of oversight recommendations and related risk mitigation, and providing OIG timely information on the implementation status of these actions. Should the responsible manager not address an agreed oversight recommendation within the subscribed timeframe, OIG may escalate the matter to senior management, up to and including the Executive Director and, if not resolved, to the Audit Committee and the Executive Board.	Substantive	Executive Board added to notification of overdue agreed actions, if not resolved.
Responsibilities of WFP management and staff members 41	Responsibilities of WFP management and other personnel 50	When the Inspector General believes that senior management has accepted a level of residual risk that may be unacceptable to the organization, the Inspector General shall discuss the matter with senior management. If the	When the Inspector General believes that senior management has accepted a level of residual risk that may be unacceptable to the organization as a result of not implementing an agreed oversight recommendation, OIG may	Substantive	Audit Committee and Executive Board added to escalation of unacceptable acceptance of residual risk on oversight

**OIG Charter Update - Table of changes with rationale**

2015 Ref	2019 Ref	2015 Text	2019 Text	Type of Change	Rationale
		decision regarding residual risk is not resolved, the Inspector General must report the matter to the Executive Director for resolution.	escalate the matter to senior management, up to and including the Executive Director and, if not resolved, to the Audit Committee and the Executive Board.		recommendations, if not resolved.
Reporting and monitoring 44	Reporting and monitoring 51	The Inspector General is responsible for expressing an annual assurance opinion on the adequacy and effectiveness of internal controls, governance and risk management processes in achieving WFP's objectives.	The Inspector General is responsible for expressing an annual assurance opinion to the Executive Director on the adequacy and effectiveness of governance, risk management and control processes in achieving WFP's objectives.	Clarifying	Added reference to the Executive Director for the annual assurance opinion, which is included as part of the Annual Report of the Inspector General. This is a separate internal report that is part of a larger sub-certification process which informs the Executive Director's assurances to the Executive Board.
Reporting and monitoring 43	Reporting and monitoring 52	The Inspector General is responsible for preparing an annual report of OIG activities, including a summary of significant oversight findings and the implementation status of recommendations, and confirmation of the organizational independence of OIG activities, and submitting this report to the Executive Board in accordance with General Regulation VI.2 (b) (viii).	The Inspector General is responsible for preparing an annual report of OIG activities, including a summary of significant oversight findings and the implementation status of recommendations, and confirmation of the organizational independence of OIG activities, and submitting this report to the Executive Board in accordance with General Regulation VI.2 (b) (viii).	Administrative	No wording changes.

**OIG Charter Update - Table of changes with rationale**

2015 Ref	2019 Ref	2015 Text	2019 Text	Type of Change	Rationale
Reporting and monitoring 45	Reporting and monitoring 53	The Inspector General is responsible for preparing periodic summary reports of OIG activities including significant oversight findings and implementation status of recommendations, and submitting these reports to the Executive Director and the Audit Committee.	The Inspector General is responsible for preparing quarterly summary reports of OIG activities, including significant findings resulting from its assurance work and the implementation status of recommendations, and submitting these reports to the Executive Director, the Audit Committee, and the Executive Board.	Substantive	Adds Executive Board to the distribution of OIG's Quarterly Reports. Replaces "periodic" with quarterly to reflect current practice.
Reporting and monitoring 46	Reporting and monitoring 54	The Inspector General will submit internal audit, inspection and investigation reports to the Executive Director, and/or to appropriate senior management. The Inspector General will submit these reports to the Audit Committee, External Auditor and other parties upon their request and in line with WFP policies.	The Inspector General will submit internal audit, advisory, PIR, and inspection reports to the Executive Director, Audit Committee, External Auditor and to appropriate members of senior management. The Inspector General will also submit these reports, subject to certain conditions, to other parties upon their request and in accordance with policies on disclosure as approved by the Executive Board and implemented by the Executive Director.	Clarifying	References disclosure policies that address all oversight reports. Added advisory and PIRs to the types of reports issued by OIG.
Reporting and monitoring 47	Reporting and monitoring 55	The Inspector General may provide Member States and other approved external parties access to oversight reports in accordance with policies on disclosure, as approved by the Executive Board and implemented by the Executive Director.	The Inspector General may provide the Executive Board and other approved parties access to investigation reports in accordance with policies on disclosure as approved by the Executive Board and implemented by the Executive Director.	Clarifying	Uses term "investigation report" to distinguish from other oversight reports.



**OIG Charter Update - Table of changes with rationale**

2015 Ref	2019 Ref	2015 Text	2019 Text	Type of Change	Rationale
Reporting and monitoring 48	Reporting and monitoring 56	OIG will be responsible for appropriate follow-up and reporting on oversight recommendations.	OIG determines if high priority and other selected oversight recommendations have been satisfactorily addressed by management and is responsible for communicating to the Executive Director, Audit Committee, and the Executive Board when management has not met its responsibilities.	Substantive	Better defines the validation process performed by OIG regarding oversight recommendations.  Includes reference to escalation process for oversight recommendations that are not implemented.
Periodic assessments 49	Periodic Quality assessments 57	The Inspector General is responsible for periodically assessing whether OIG's purpose, responsibility and authority, as defined in its Charter, continue to be adequate to accomplish its mission. The Inspector General is also responsible for communicating the results of the assessment to the Audit Committee and the Executive Director.	The Inspector General is responsible for periodically assessing whether OIG's purpose, responsibility and authority, as defined in its Charter, continue to be adequate to accomplish its mission. The Inspector General is also responsible for communicating the results of this assessment to the Executive Director, Audit Committee, and the Executive Board with appropriate updates when required.	Substantive	Added Executive Board to recipients of the outcomes of periodic assessments of OIG compliance with Charter directives.  Outcomes of this periodic assessment are included in the annual assurance statement which is a component of the Office of Inspector General's Annual Report.
Periodic assessments 50	Periodic Quality assessments 58	The Inspector General will execute a quality assurance and improvement programme (QAIP) and communicate periodically to the Audit Committee and the Executive Director on the programme activities, including results of ongoing internal assessments and external assessments, conducted at least every five years.	The Inspector General will also execute a quality assurance and improvement programme and communicate periodically to the Executive Director, Audit Committee, and the Executive Board on the programme activities, including results of ongoing internal assessments, and external assessments that are conducted at least every five years.	Substantive	Added Executive Board to the periodic update of Quality Assessments which is included in quarterly reports that are distributed to the Executive Board.

**OIG Charter Update - Table of changes with rationale**

2015 Ref	2019 Ref	2015 Text	2019 Text	Type of Change	Rationale
Amendments to this circular and related directives 51	Amendments to this circular and related directives 59	The Inspector General is responsible for applying this Circular, reviewing it periodically and proposing changes to keep it up-to-date to the Executive Director. The Inspector General may issue any additional directives, policies or guidelines as necessary to complement this Charter and accomplish its mission.	The Inspector General is responsible for applying this Circular, reviewing it periodically and proposing changes to keep it up-to-date to the Executive Director. The Inspector General may issue any additional directives, policies, or guidelines as necessary to complement this Charter and accomplish its mission.	Administrative	No wording changes.
Amendments to this circular and related directives 52	Amendments to this circular and related directives 60	This Circular, approved by the Executive Director taking into consideration comments of the Audit Committee, shall form an annex to the Financial Rules and be communicated to the Executive Board. Amendments to this Circular are subject to the approval of the Executive Director taking into consideration the comments of the Audit Committee.	Language to be inserted after decision is made regarding the following 3 options:  Option 1: No change to approval rights of ED. Charter is provided to EB 'for information purposes'  Option 2: ED retains approval rights and provides to EB for endorsement.  Option 3: ED and EB approve the OIG Charter.	TBD	For discussion at the 30 April 2019 informal consultation with the EB.
Amendments to this circular and related directives 53	Amendments to this circular and related directives 61	This circular supersedes ED circular EDD2012/002.	This circular supersedes ED circular OED2015/009.	Administrative	Updated to reflect policy revisions.
Amendments to this circular and related directives 54	Amendments to this circular and related directives 62	This circular is effective immediately.	TBD	TBD	TBD