WFP
World Food Programme

SAVING LIVES
CHANGING LIVES

Office of the Inspector General

Overview for members of the Executive Board

8 October 2026

Agenda

Overview
OIG

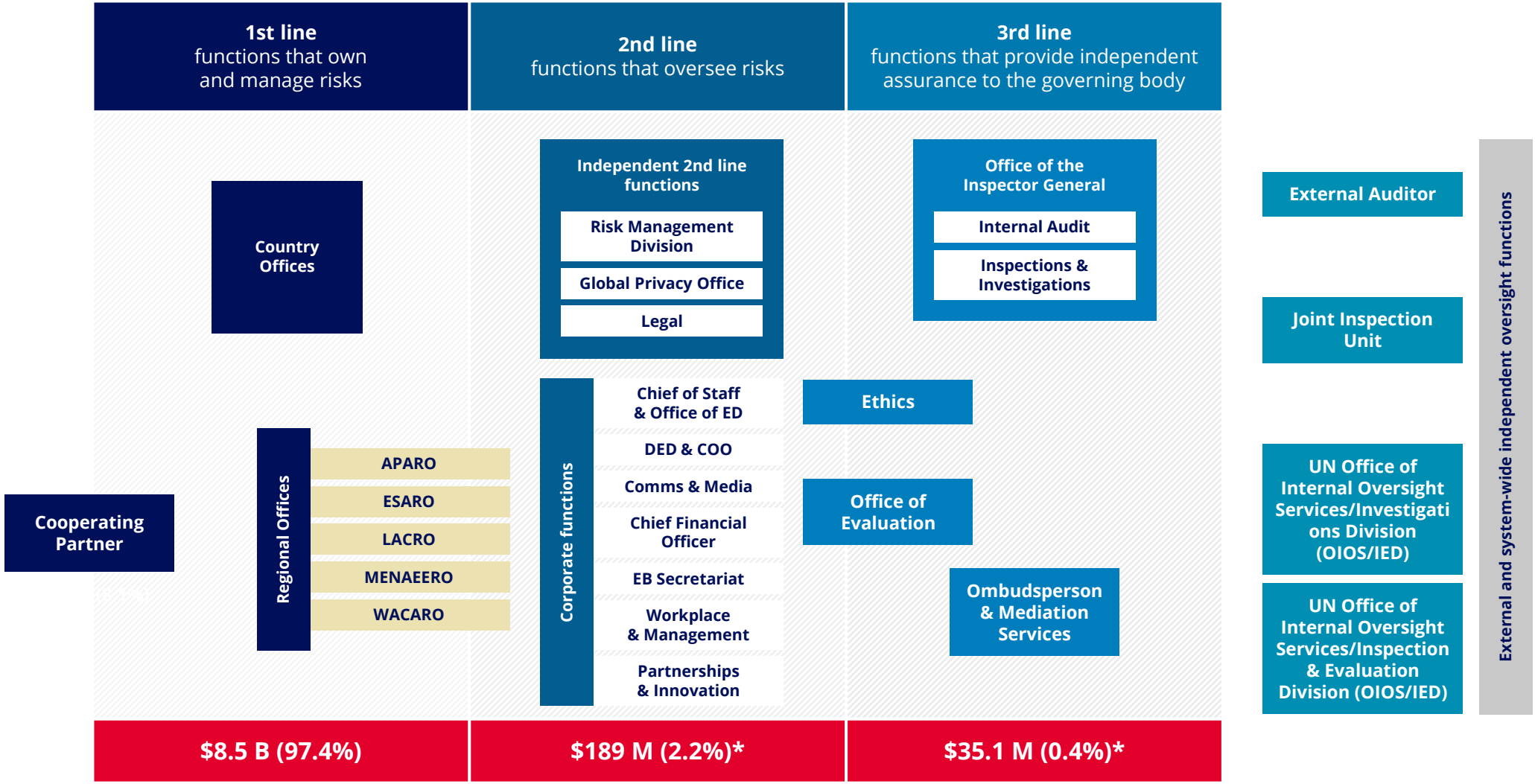
Assurance
Overview

Investigations
Overview

Overview

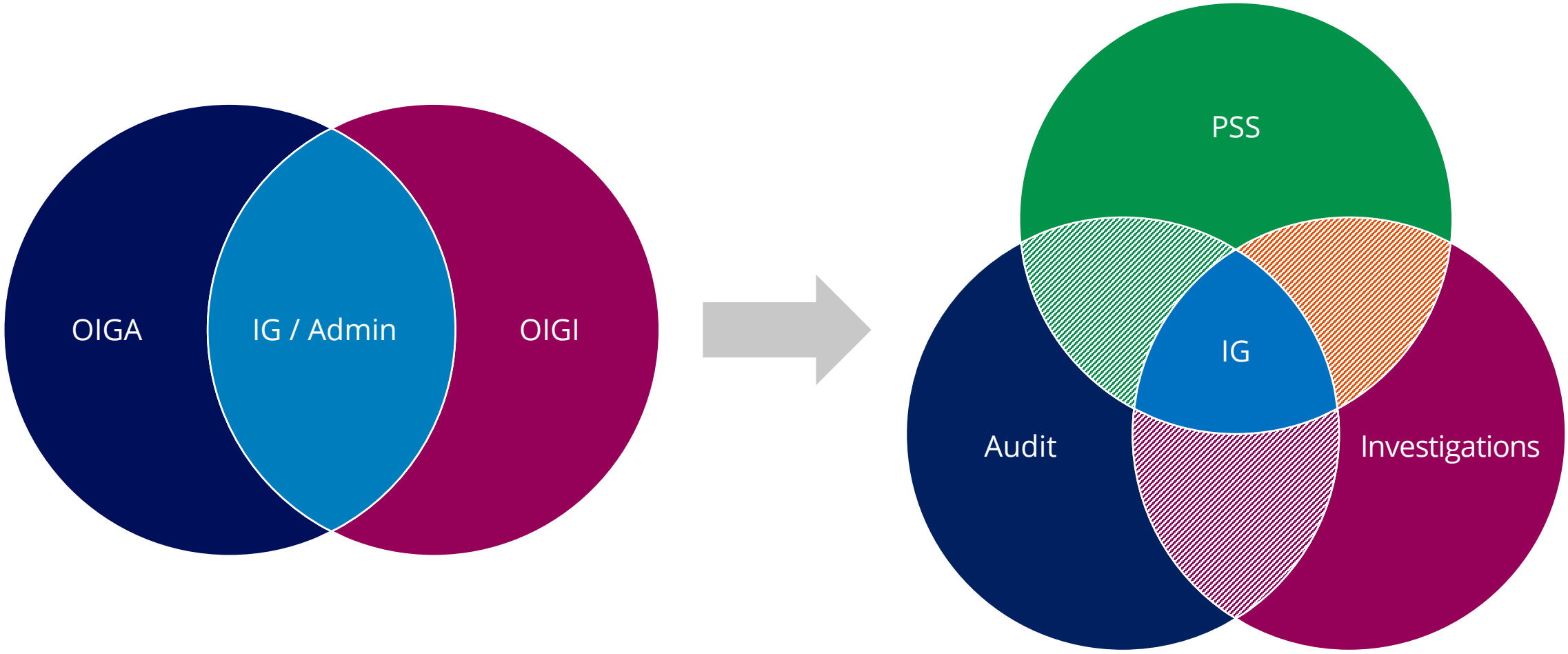
OIG

OIG in context – across 3 lines



* Includes 2025 PSA costs

OIG structure



OIG strategy

Impact

An efficient and effective, modern, OIG, operating at peak performance and in a value for money way, to build the trust and confidence of WFP's stakeholders through ensuring WFP has a best-in-class oversight system.

Outcome

A UN-system best in class, value for money, professional support service delivering both professional specialist and administrative support, designed to enable and empower the OIG's audit and investigations professionals to perform to their maximum capacity, including broadening, using innovation, digital tools, and intelligence and data analysis, the capacity and scope of OIG.

Impact

Created and sustained organisational value and enhanced trust from WFP's stakeholders, including those whom WFP serves, Member States and the Board, donors and investors and partners and vendors; through the provision of independent, risk-based and objective internal audit; leading to enhanced and value for money programmatic delivery and increased resource mobilised, better and more risk-informed decision making, by WFP.

Outcome

World-class, fully risk-based assurance provided by OIG, as a trusted partner of WFP's Board, key stakeholders and WFP's management team.

Impact

WFP does its work with the highest integrity standards and, thereby, ensures efficiency and accountability; ensuring protection and recovery of value; builds and maintains the trust of WFP employees and stakeholders, including most importantly the people it serves and those that entrust resources to it; to enable WFP to deliver its mandate most effectively.

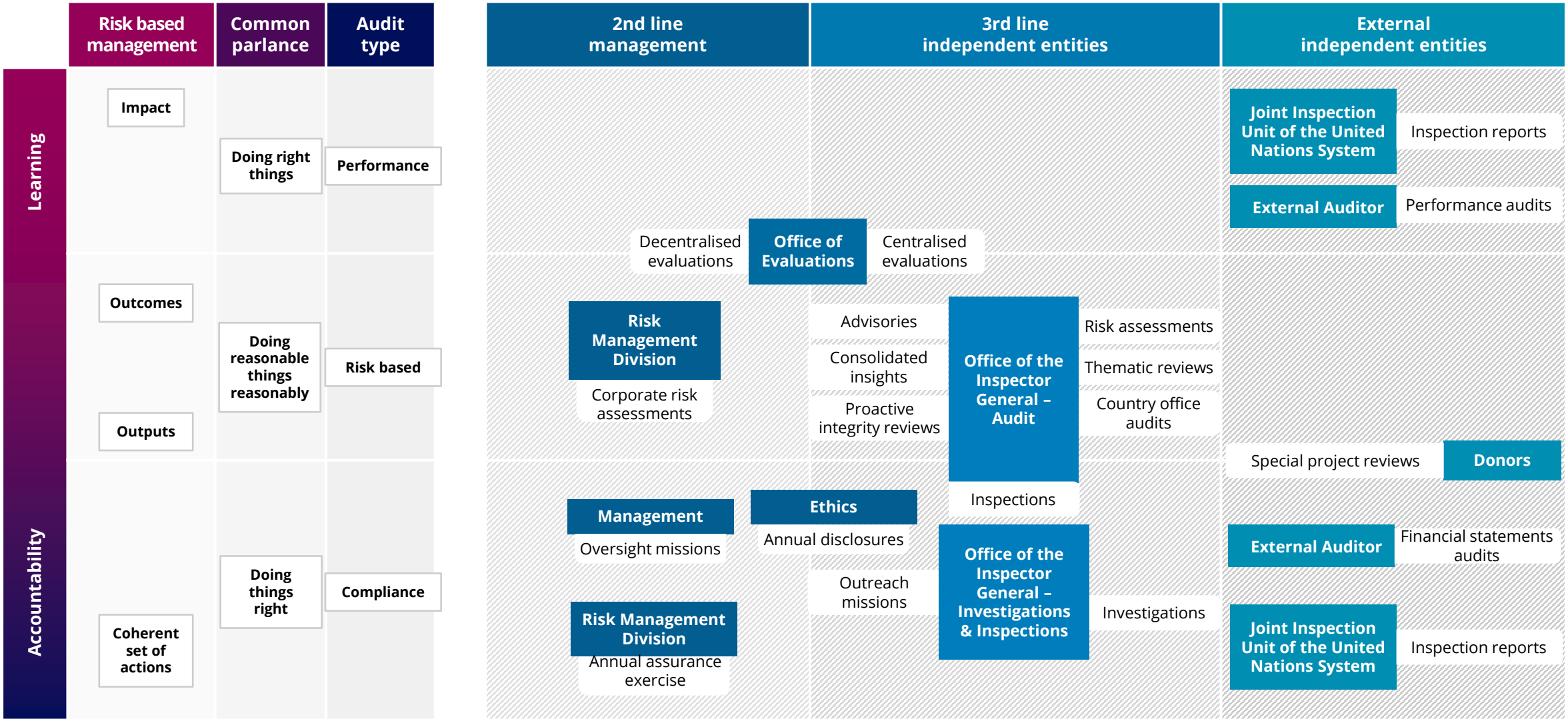
Outcome

World-class and UN system-leading investigations service provided by OIG, as a trusted partner of WFP's Board, key stakeholders and WFP's management team and staff; a credible oversight mechanism serving WFP as a whole

Assurance

Overview

Combined assurance



Assurance workload

Timelines are stretched

- High risk 3.1 years from 2 years
- Medium risk 7.9 years from 5 years
- Low risk 13.7 years from 10 years

Decrease in funding had a minor effect on the audit universe

- WFP does less of the same
- Complexity of GHQ increasing
- Number of COs marginally reduced (from 85 to 81)

OIG response

- Revisit risk assessment (reduce number of high-risk COs and thematic areas)
- Revise audit methodology
- Increase thematic coverage
- Leverage AI and data analytics

Prescribed audit cycles

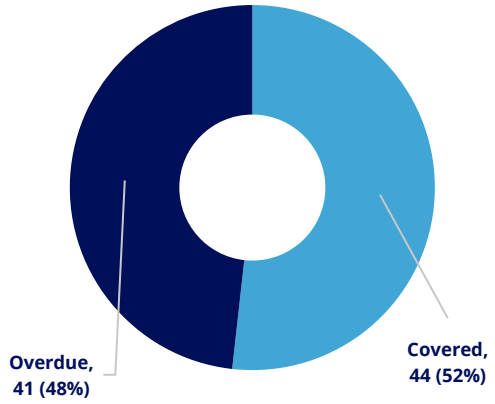
High Risk
(every 2 years)

Medium Risk
(every 5 years)

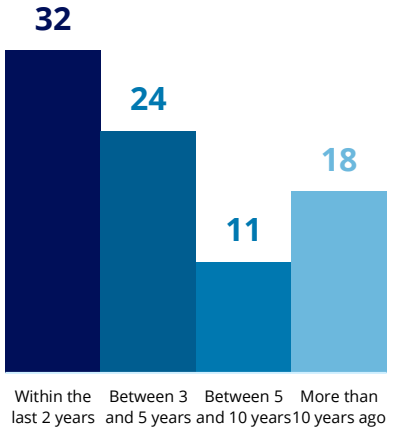
Low Risk
(every 10 years)

Audit coverage statistics for Country Offices

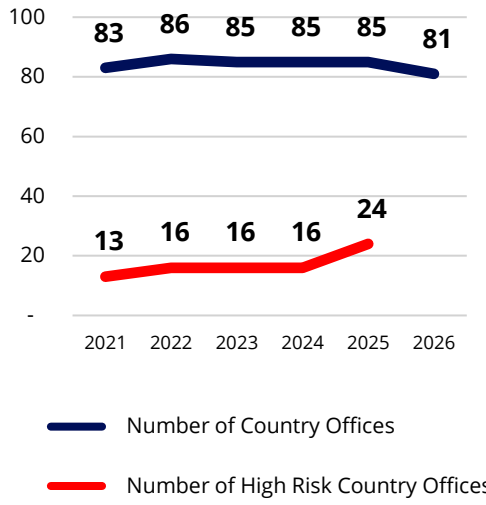
Coverage of Country Offices (as per prescribed audit cycles)



Years of last audit



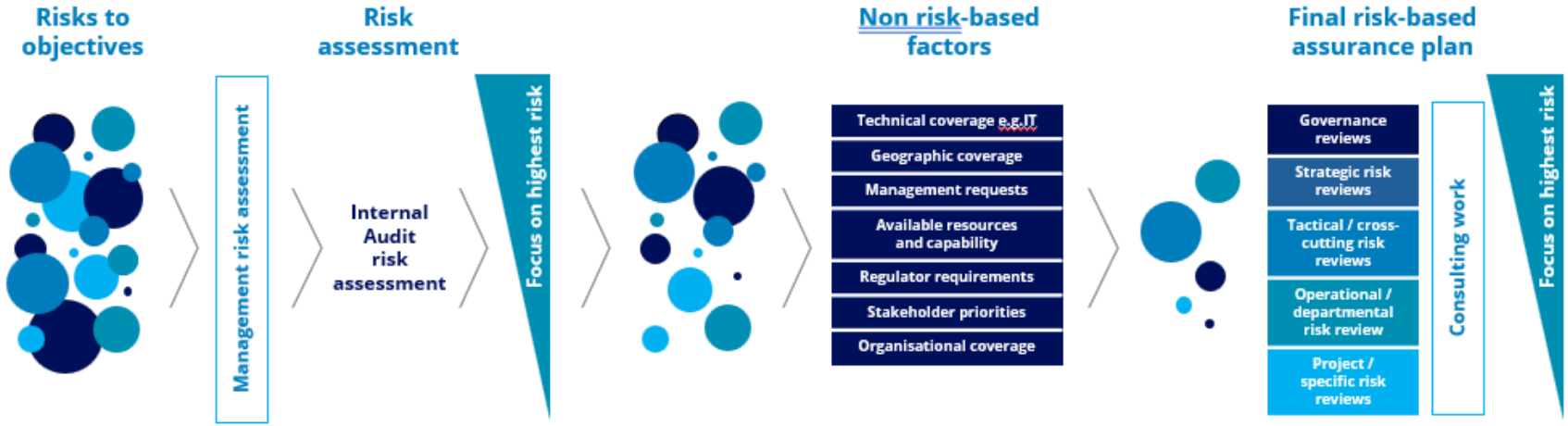
Trend COs

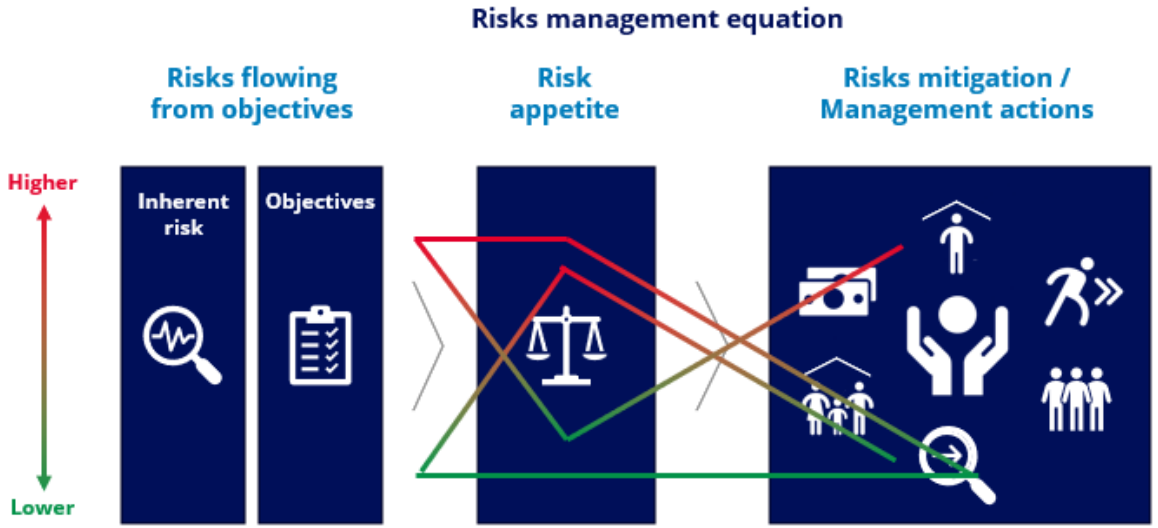


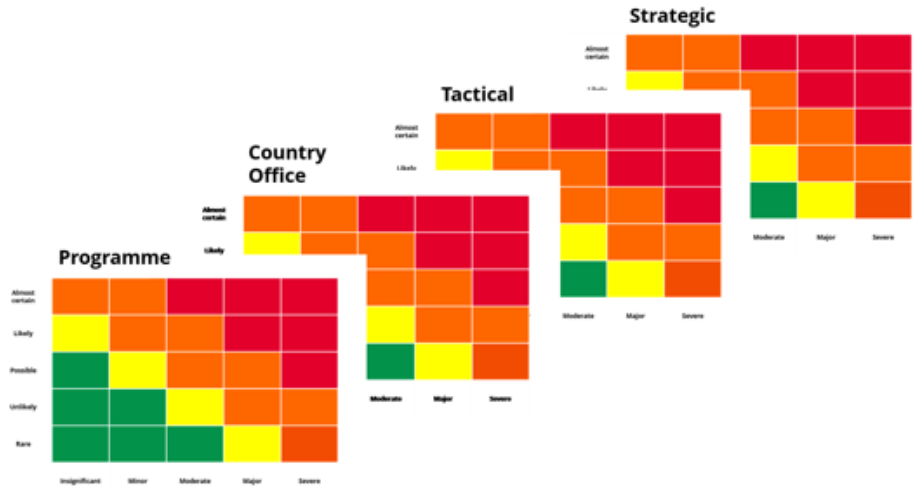
Assurance enhancement

OIGA enhancement

- New Director
- Fully risk-based methodology
  - *Base premise*
  - *Planning level*
  - *Assignment level*
- RBM strategy for OIGA



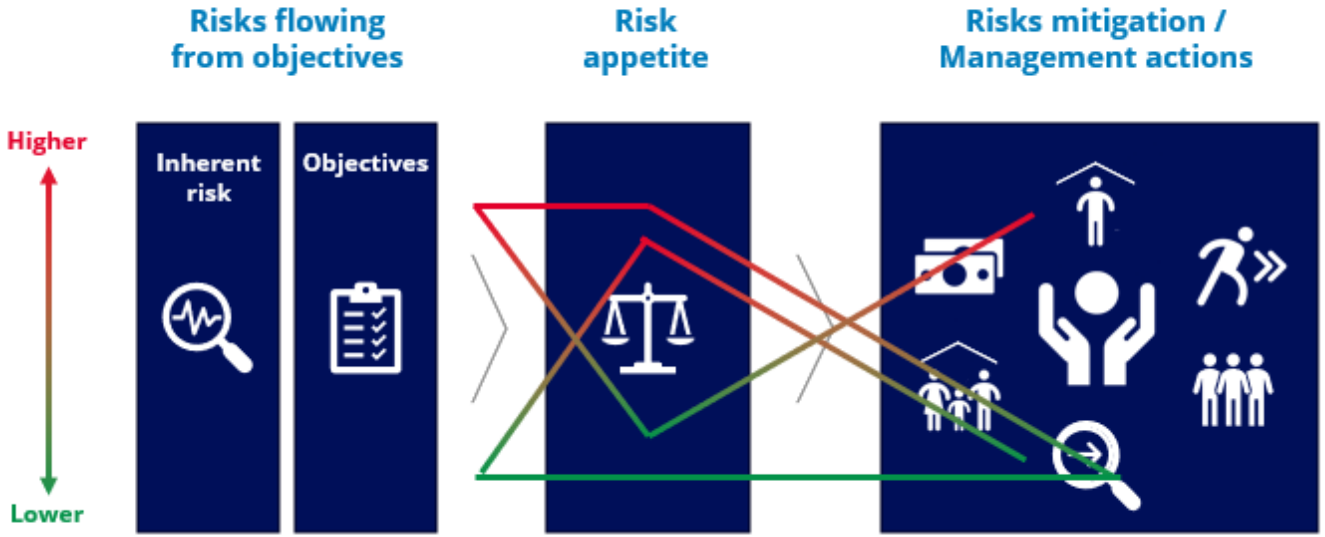


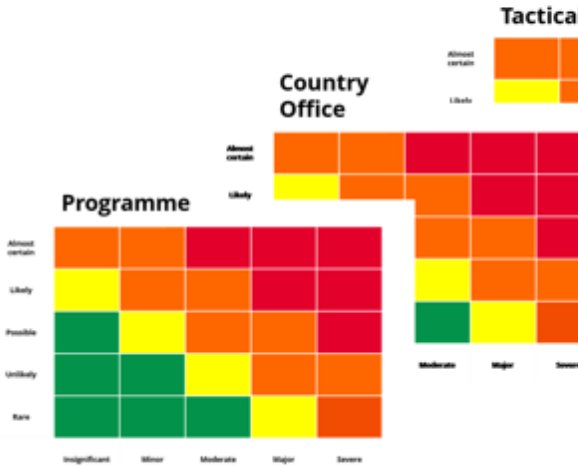


- *Base premise*
- *Planning level*
- *Assignment level*

- RBM strategy for OIGA

Risks management equation





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odology

A

Risks to objectives

Risk assessment

Management risk assessment

Internal Audit risk assessment

Focus on highest risk

Non risk-based factors

- Technical coverage e.g.IT
- Geographic coverage
- Management requests
- Available resources and capability
- Regulator requirements
- Stakeholder priorities
- Organisational coverage

Final risk-based assurance plan

- Governance reviews
- Strategic risk reviews
- Tactical / cross-cutting risk reviews
- Operational / departmental risk review
- Project / specific risk reviews

Consulting work

Focus on highest risk

Risks management equation

Risk appetite

Risks mitigation / Management actions

Stakeholder priorities

Organisational coverage

Operational / departmental risk review

Project / specific risk reviews

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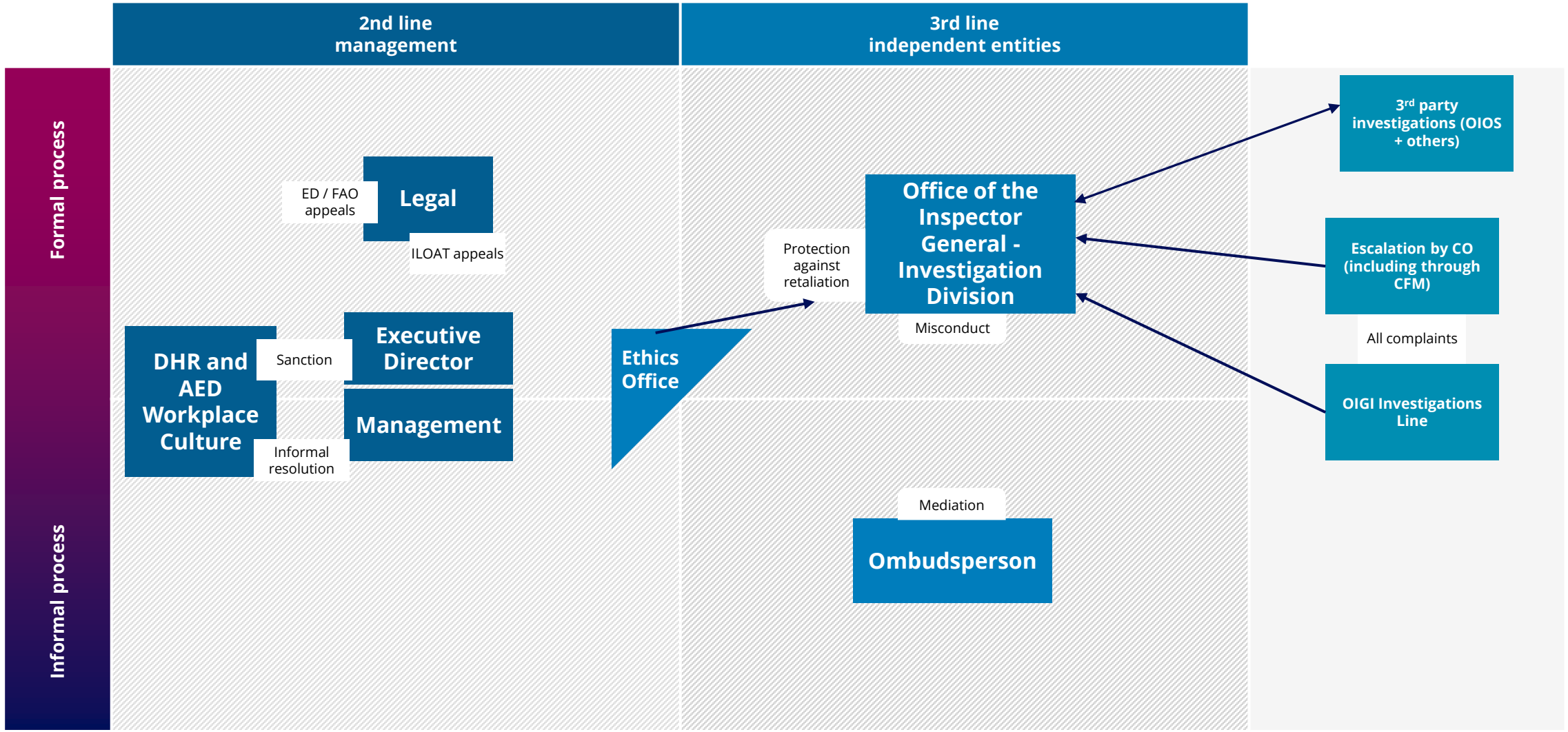
Investigations

Overview

Aligned integrity



What does OIGI do?

Investigates

Purpose:

- to determine IF wrongdoing/ misconduct occurred and who is responsible
- allows WFP management to act against those responsible

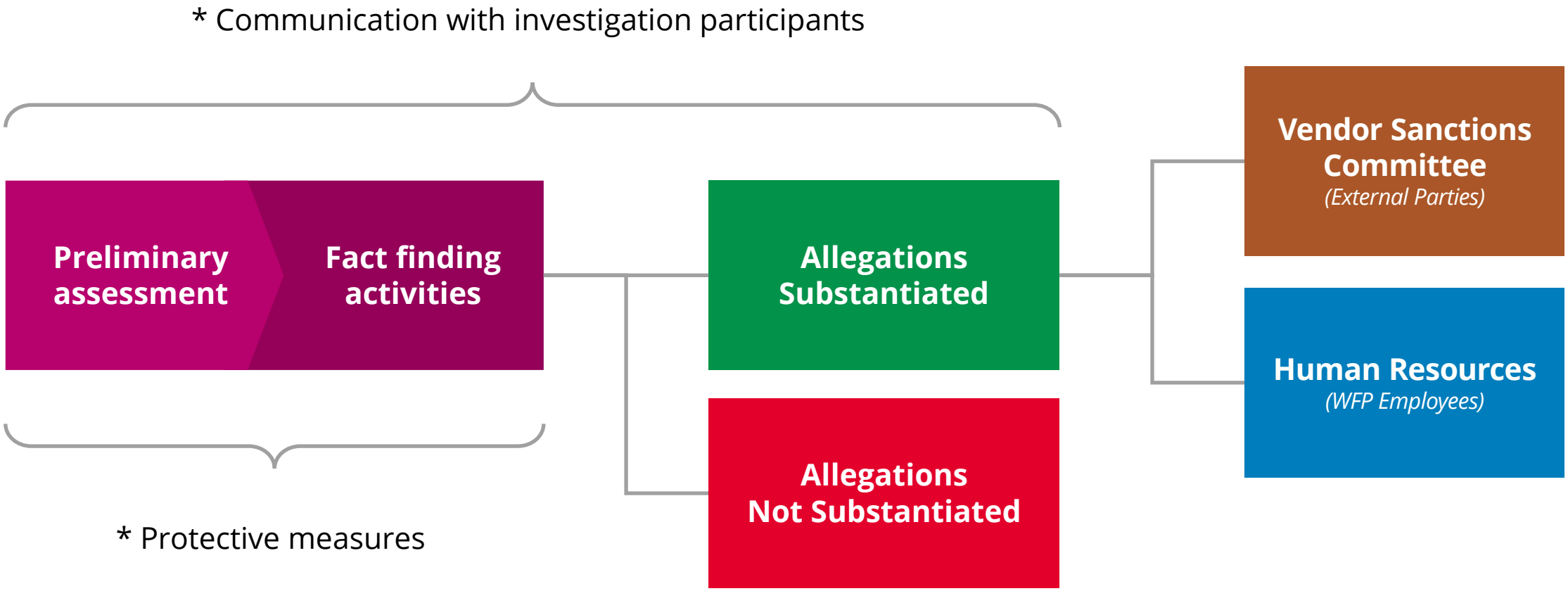
Principles:

- confidential administrative process
- victim centered approach
- independent and impartial ensuring due process

Who

- WFP personnel
- cooperating partners/ vendors

How

- interviews
- document review
- forensic

OIGI Process