
ANNEX IV-D: REPORTING ON THE GLOBAL ASSURANCE PROJECT

1. The annual report of the Inspector General and the management review of significant risk and control issues highlighted persistent issues associated with monitoring, identity management, cooperating partners, CBTs and supply chains as current or emerging areas for improvement.
2. Plans were formulated for addressing these persistent issues using funds from the 2024 baseline budget – PSA, CCIs, special accounts and trust funds – and the resources in country portfolio budgets. This annex outlines the highlights of implementation of those activities and performance under their key indicators.

Global assurance project

3. The global assurance project – launched in mid-2023 – is a corporate priority for improving accountability and transparency while embedding a culture of integrity, risk management and assurance throughout the organization. WFP remains committed to advancing its assurance standards in all offices and units, while acknowledging the ongoing challenges to implementation identified by oversight bodies and facing all stakeholders, particularly the people WFP serves.
4. Work on the project's core components – the global assurance framework, focus area enhancements, and country-specific augmented assurance plans – is advancing despite operational challenges and capacity constraints in some settings. In 2024, WFP embarked on a costed workplan for enhancing assurance in response to the persistent risks highlighted in oversight reports, including those from the External Auditor and the Inspector General. In high-risk operations, an average of 80 percent of augmented assurance plan activities have been implemented, according to internal monitoring against standard indicators. However, benchmarks have not been applied consistently in all settings, and measures are being introduced to address ongoing issues and align implementation with audit recommendations.
5. New standards for identity management, monitoring and community feedback mechanisms were published and their full roll-out is ongoing. For example, identity management standards for in-kind food operations were still awaiting approval at the end of the year. The implementation of certain digital tools – such as SugarCRM and Partner Connect – has started, but WFP acknowledges that their integration into core financial systems, such as the WFP information network and global system (WINGS) and COMET, is incomplete. A phased integration plan is being implemented in 2025 and 2026, with targeted system upgrades aimed at enabling the full reconciliation of financial data related to partners. The External Auditor highlighted the continued difficulty in extracting reconciled financial data by cooperating partner or agreement, which limits audit assurance.
6. WFP allocated USD 40.6 million from PSA, CCIs, special accounts and trust funds to support global assurance project activities in 2024. While progress has been made, WFP recognizes that there are concerns regarding the visibility of budget execution at the country office level and is working to improve traceability and accountability through upcoming digital reforms, including the enhancement of tracking tools and the integration of financial reporting modules.

7. As reflected in the management plan for 2025–2027, USD 7.5 million for the CCI on monitoring, identity management and traceability has been carried over into 2025. This is attributed primarily to implementation delays in several key areas of the CCI in 2024, including the slower-than-expected introduction of remote monitoring systems in high-risk country offices, and the harmonization of digital escalation processes whereby issues identified through community feedback mechanisms and monitoring frameworks are passed on to be addressed at the appropriate level of management. The scoping and development of a road map for the track and trace system also required more time than originally planned. The unused funds will support the continued roll-out and scaling of these critical initiatives in 2025.
8. Risk management has been incorporated into all elements of the workplan of the global assurance project, with nearly all high-risk country offices having conducted assessments of fraud risks. Nevertheless, WFP is committed to enhancing real-time course correction and the consistency of audit trails, particularly in partners' expense reporting.
9. WFP will continue to keep the Board informed of progress, challenges and risks as they arise, including through Board sessions. Twice-yearly updates on the global assurance project are planned for 2025 and 2026, coinciding with key implementation milestones of the project. These will include progress on system integration, such as alignment with WINGS and COMET, the roll-out of remaining assurance standards, and verification of improvements in data traceability. This reporting will support oversight and reinforce WFP's commitment to ensuring that assurance reforms are not only operationalized but also auditable, verifiable and sustainable.

BUDGET UTILIZATION: PROGRAMME SUPPORT AND ADMINISTRATIVE BUDGET, CRITICAL CORPORATE INITIATIVES, TRUST FUNDS AND SPECIAL ACCOUNTS, 2024 (USD million)			
Risk area	2024 original budget	2024 replanned budget	Actual expenditures, including open commitments
1. Monitoring and community feedback	16.4	16.0	8.8
2. Targeting	8.8	7.9	7.5
3. Identity management	15.1	12.1	11.8
4. Cooperating partner management	6.2	5.7	4.8
5. Supply chains	8.0	6.6	4.8
6. Digital solutions	2.6	2.4	1.6
7. Risk management	1.7	1.6	1.3
Total	58.8	52.3	40.6

Results against key performance indicators

Key performance indicator		2024 target	Value at end of 2024
Monitoring and community feedback			
1	Number of high-risk operations with remote process and outcome monitoring	15	7
2	WFP's community feedback mechanism assurance standards are launched, and comprehensive guidance is available for establishing and maintaining those standards	Complete	Completed
3	Percentage of high-risk operations that have strengthened community feedback mechanisms in line with corporate assurance standards.	70%	81%
4	Number of high-risk operations where the corporate process monitoring escalation system, SugarCRM, is rolled out and aligned with the community feedback mechanism	20	15
5	Minimum monitoring requirements established and rolled out	Complete	87%
6	Mechanism established for ensuring that sufficient resources are allocated to and spent on monitoring	Complete	Completed
Targeting			
7	Minimum standards for food security assessments established and rolled out	Complete	Roll-out in progress
Identity management			
8	Assurance standards for identity management for cash operations are adapted and extended to in-kind food	Complete	Under approval
9	Percentage of high-risk operations that have costed identity management assurance action plans in place	100%	100%
Cooperating partner management			
10	Percentage of countries utilizing the NGO Partnerships Unit's corporate digital solutions for aspects of NGO partner engagements	85%	73%
11	Guidance for country offices where host governments play an active role in assessment, targeting, distribution and/or monitoring	Complete	Under development
Supply chain			
12	Completion of supply chain assurance review	Complete	Completed
13	Completion of the traceability road map	Complete	In progress
Digital solutions			
14	Feasibility study for technical solution for integrated monitoring complete	Complete	Completed
15	Feasibility study for technical solution for supply chain traceability road map	Complete	In progress
Risk management			
16	Provision of internal audit advisory service for action plan	Complete	Completed
17	Risk officer network reviews of risk registers	Complete	Completed
18	Fraud risk assessments conducted for all high-risk country offices	Complete	97%