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For decision

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

Annual report of the Inspector General

Executive summary

The Inspector General submits its annual report for the year ended 31 December 2025 to the Executive Board.

The report provides the Inspector General's assurance statement of the effectiveness of WFP's governance, risk management and control processes in 2025, based on the scope of the work undertaken. It also provides an overview of the observations and 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 2025 (WFP/EB.A/2026/7-C/1) and notes that, based on the risk-based oversight work performed and reported in 2025, specific issues, often recurring, were identified in some areas of governance, risk management and control processes in place across WFP that, if left unaddressed, could compromise in some aspects the achievement of WFP's strategic and operational objectives. At the same time, some positive practices in the same processes that were identified could be considered for replication throughout WFP.

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.

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Assurance statement

1. This opinion is based on the Office of the Inspector General (OIG) assurance work (internal audits, follow-up reviews, inspections, advisory services and proactive integrity reviews (PIRs) and reports issued between 1 January and 31 December 2025. All assurance work was conducted in accordance with the Institute of Internal Auditors' Global Internal Audit Standards and the OIG's Charter.
2. **Basis of the opinion:** To formulate this opinion, further sources of evidence were considered as appropriate, e.g.: work conducted by the External Auditor and the United Nations Joint Inspection Unit in 2025; the implementation status of internal audit agreed actions as at 31 December 2025; and any systemic issues noted in investigations completed in the calendar year 2025. OIG relies in part on management to advise it of significant known failures of internal control systems, fraudulent activities, and known weaknesses that would allow fraudulent activities or significant losses to occur, or that would substantially impede the efficient and effective use of resources. The assurance work conducted by OIG is risk-based and provides, in its view, reasonable support for this assurance opinion within the inherent limitations of the assurance process.
3. **Risk-based workplan and exclusions:** The assurance work conducted by OIG is rooted in an analysis of material risks to WFP's objectives, and does not include engagements for every WFP business process, entity, or organizational unit. The workplan is not designed to provide a comprehensive opinion on the governance, risk management and control processes for the overall global programme or all WFP processes that support WFP's strategic, financial, operational and compliance objectives.
4. **Inherent limitations:** The inherent limitations in the scope of the internal audit of governance, risk management or control processes mean that errors or irregularities may occur and may not be detected. Projections of any assessment of these processes to future periods are subject to the risk that processes may become inadequate because of changes in conditions, management override or deterioration in the degree of compliance with policies and procedures.

OIG's annual assurance opinion provides assurance that, based on the risk-based oversight activities performed in 2025, no material weaknesses were identified in the governance, risk management or control processes that would seriously compromise the overall achievement of WFP's strategic and operational objectives.

Notwithstanding the above, audits conducted in 2025 have identified governance, risk management and control issues that require management attention and improvement. Details of key issues identified during 2025 are discussed in paragraphs 36-69. The practices requiring improvement do not rise to a level of institutional significance that would seriously compromise the achievement of WFP's overall objectives.

Anthony Garnett, Inspector General

April 2026

Overview of the Office of the Inspector General

Mandate and operations

5. OIG operates under a charter that was last revised and approved by the Executive Board in November 2019.
6. 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 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.
7. 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 its 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.
8. OIG operationalizes its mission through the Office of Internal Audit (OIGA), tasked with assurance work including the internal audit function, and the Office of Inspections and Investigations (OIGI), tasked with the investigation and inspection functions. It is supported by a directorate office, which includes the OIG administrative support.
9. 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

10. OIG hereby confirms to the Executive Board sufficient organizational independence. There were no events requiring report relating to its activities and the communication of the results of those activities in 2025. However, against the backdrop of organization-wide budget reductions at WFP, OIG implemented an 8.6 percent budget cut (USD 1.79 million), resulting in the freezing of 11 positions. These changes increased audit cycle times, which by year-end are estimated at 3.1 years for high-risk entities, 7.9 years for moderate-risk entities, and 13.7 years for low-risk entities. Furthermore, five audit assignments originally planned for 2025 were deprioritized and removed from the audit plan. In addition, at management's request, one assignment was deferred to 2026, to avoid potential disruption to the organizational realignment and workforce reduction efforts associated with the budget constraints across WFP. These changes were communicated to the Executive Board and approved by the Executive Director.
11. For its assurance activities, OIG, through OIGA, conducts its work in accordance with the Institute of Internal Auditors' (IIA) Global Internal Audit Standards ("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. The next external quality assessment is planned for 2026.

12. For its investigative activities, OIG, through OIGI, conducts its work within the relevant policies and procedures in place at WFP, the Uniform Guidelines for Investigations (second edition, 2009) and with OIGI internal investigation guidelines. An external quality assessment of the investigation function is required every five years; the last exercise was finalized in 2025.

Activities in 2025

13. The services provided by OIG in 2025 are summarized in [table 1](#) below. The audit universe, used to develop the annual assurance plan, covers WFP operations, activities, processes and systems worldwide.

TABLE 1: OIG ACTIVITIES – OVERVIEW 2020–2025					
Year	Internal audits*	Advisories, insights and other ad hoc services**	Proactive integrity reviews	Investigations and Inspections***	
	Issued reports			Handled	Of which concluded
2020	13	16	2	300	93
2021	22	10	1	397	112
2022**	14	7	0	513	195
2023	22	4	1	702	305
2024	25	12	3	714	408
2025	27	9	0	658	398

* Details in annex I.

** The year 2022 figures for internal audits, advisories, insights, other ad hoc services and PIRs correspond to nine months (April to December 2022), due to the change in reporting period.

*** Inspection reports were considered in the annual assurance opinion in the year in which the fieldwork was completed, rather than the year of the report issuance. Once inspection report completed in 2019 and issued in 2020 was considered in the 2019 annual assurance opinion.

Resources

14. By the end of the year, 99 percent of the budget had been utilized.

TABLE 2: OIG FINANCIAL RESOURCES (USD thousand)								
	2024				2025			
	OIG*	OIGA	OIGI	Total	OIG*	OIGA	OIGI	Total
Budget Allocation	1 160	8 113	10 634	19 907	773	7 957	10 278	19 007
Actual Expenditures	885	7 573	10 588	19 046	843	7 699	10 286	18 827

* Includes Inspector General, administrative and front office support to the whole of OIG.

15. The number of budgeted fixed-term positions remained at 92 (see [table 3](#)). On 31 December 2025, out of the 92 fixed-term positions, 81 (88 percent) were filled. Out of 92 budget positions in 2025, 11 were frozen due to the budget cuts (two in OIG, six in OIGA and three in OIGI). These positions will be abolished in 2026. In 2025, consultants continued to be used extensively to compensate for vacancies and increase capacity, especially in OIGI.

TABLE 3: BUDGETED FIXED-TERM PERSONNEL POSTS AT YEAR-END								
	2024				2025			
	OIG*	OIGA	OIGI	Total	OIG*	OIGA	OIGI	Total
Professional and above	2	35	44	81	1	30	41	72
General service	6	2	3	11	4	2	3	9
Budget	8	37	47	92	5	32	44	81

* Includes Inspector General, administration and front-office support to the whole of OIG.

16. As of the end of 2025, filled OIG positions comprised 57 percent women and 43 percent men, 41 different nationalities (of all continents) and 29 languages. All OIGA professional staff have relevant professional certifications (Certified Internal Auditor, Certified Public Accountant, Chartered Accountant, Certified Fraud Examiner, Certified Information Systems Auditor, Certification in Control Self-Assessment and Certification in Risk Management Assurance). Previous experience of internal auditors ranges from international auditing firms and private sector companies to other United Nations entities and humanitarian organizations. Investigators have a law enforcement, investigatory, or legal backgrounds; some have forensics, accounting, or auditing certifications and experience; all have extensive investigative experience and training credentials.

Overview of activities of the Office of Internal Audit

Internal audit and advisory services

17. Internal auditing is an independent, objective assurance and advisory activity designed to add value and improve an organization's operations. Through OIGA, OIG helps WFP accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of governance, risk management and control processes.
18. As part of OIG's process for providing assurance to the Executive Director and other relevant stakeholders, such as the Executive Board and the Independent Oversight Advisory Committee, OIGA examines and evaluates the adequacy and effectiveness of WFP's governance, risk management and control mechanisms 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, PIRs, inspections, special purpose reviews and advisory services. In addition, consolidated insights analyse common themes identified across previously issued internal audit reports.
19. PIRs 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, PIRs provide management with assurance on the effectiveness of fraud prevention and detection controls, complementing OIG's investigative work by addressing the root causes of fraud and corruption.
20. 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

21. OIG's assurance workplan is designed to focus on the most significant risks within WFP's risk universe. It is approved by the Executive Director after consultation with senior management and the Executive Board and reviewed by the Independent Oversight Advisory Committee. Changes to the workplan in the course of 2025 were also approved by the Executive Director, after review by the Independent Oversight Advisory Committee and information to the Executive Board.
22. As required by the IIA standards, a documented risk assessment of WFP's risk universe determines the priorities of the internal audit activity, consistent with the organization's goals. This assessment also considers fraud risks, which drive the identification of topics for PIRs. OIGA ranks 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 key stakeholders (members of the leadership group, regional directors and divisional directors) on strategic risks and key organizational developments to determine its work priorities.
23. In planning its audit work, OIGA also takes into consideration the time elapsed since the audit entity was last audited. [Figure 1](#) below provides statistics on the coverage of country offices. As of 31 December 2025, 51 percent of country offices have been covered in line with their risk-based audit cycles. Of the total offices reviewed, 32 country offices were audited within the last two years, while 24 offices were last audited between three and five years ago. A further 11 offices have not been audited for a period ranging from five to ten years, and 18 offices were last audited more than ten years ago.
24. Whilst a significant proportion of country offices has received audit coverage within the last five years, a notable number of offices have experienced extended audit cycles. This distribution reflects the impact of resource constraints and prioritization decisions within

the risk-based audit planning process and highlights the need for continued monitoring to ensure appropriate and timely assurance coverage over the audit universe.

Figure 1: Audit coverage for country offices



25. OIGA engages regularly with the External Auditor and the Office of Evaluation through mapping of the respective workplans and collaborating, where possible, to ensure complementarities, synergies and efficiencies of WFP's independent oversight.
26. As of 31 December 2025, 34 out of 39 planned audit assignments were completed (87 percent), three (8 percent) were in reporting phase and 2 (5 percent) in progress. Two additional special purpose review reports issued in 2025 were not part of the workplan.

Scope of assurance work in 2025

27. The 2025 assurance workplan built on the strong emphasis placed on field operations in preceding years. OIGA continued to evolve its audit methodologies and project management practices to strengthen its risk-based approach and enhance consistency when delivering assurance on country operations. OIGA's work reflected available capacity from filled posts. OIGA's work was carried out against the backdrop of significant budget reductions in country offices, heightened operational uncertainty, and an increasingly constrained resource environment.
28. Between 1 January and 31 December 2025, OIGA completed 19 country operations audits representing USD 2.9 billion or 38 percent of WFP's total field expenditure; the country offices audited cover 8 of the 16 high-risk field operations identified in the workplan's initial risk assessment.
29. OIGA also provided coverage of several core corporate functions and thematic areas with a focus on information technology (IT), financial service providers, recruitment, trust fund management, and corridor management.
30. Specifically, the IT coverage included areas such as data platforms and governance, SAP GRC access controls, network security and SCOPE In-Kind. These engagements provided the basis for assessing WFP's overall IT and cybersecurity posture.
31. 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.
32. Additional information and coverage originated 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.
33. Also considered in the opinion is the work conducted by the External Auditor, relevant reports of the United Nations Joint Inspection Unit issued in 2025, and the implementation

status of agreed actions as of 31 December 2025. Annex I provides further details of the OIG's work considered in the 2025 assurance opinion.

Summary of 2025 audit engagement ratings

34. 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.
35. Of the 36 audit reports finalized and rated between 1 January and 31 December 2025 (country offices, Information Technology and thematic areas), 21 (58 percent) show "some improvement needed", 4 (11 percent) show "major improvement needed" and 1 (3 percent) "unsatisfactory". An additional 10 (28 percent) reports were not rated. Additional details are included in [table 4](#), as well as in [figure 2](#) and [figure 3](#) below. Compared with 2024, the number of country office audits increased, while the number of advisory engagements declined. Notably, eight audit reports covering high-risk areas were rated as "some improvement needed." Two special-purpose reviews were completed outside the scope of the annual workplan.

TABLE 4: DISTRIBUTION OF AUDIT CONCLUSIONS BY TYPE – 2024 and 2025

Audited area	Number of audits		● Satisfactory		● Some improvement needed		● Major improvement needed		● Unsatisfactory		● Not rated	
	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025
Country offices	14	19	1	-	6	14	6	4	-	1	1*	-
Follow-up audits	2	-	-	-	-	-	-	-	-	-	2**	-
Thematic areas	6	4	-	-	3	4	3	-	-	-	-	-
Information technology	3	4	-	-	2	3	1	-	-	-	-	1
Other (advisory, PIRs, special purpose reviews, consolidated insights)	15	9	-	-	-	-	-	-	-	-	15	9
Total	40	36	1	-	11	21	10	4	0	1	18	10

* Internal Audit of selected WFP processes in the Syrian Arab republic (due to scope limitation).

** Follow-up Audit of the Implementation of Agreed Action from the Internal Audit of WFP Operations in Guinea and Follow-up Audit of the Implementation of Agreed Actions from the Internal Audit of WFP Operations in Madagascar.

Figure 2: Overview of oversight report ratings 2021–2025

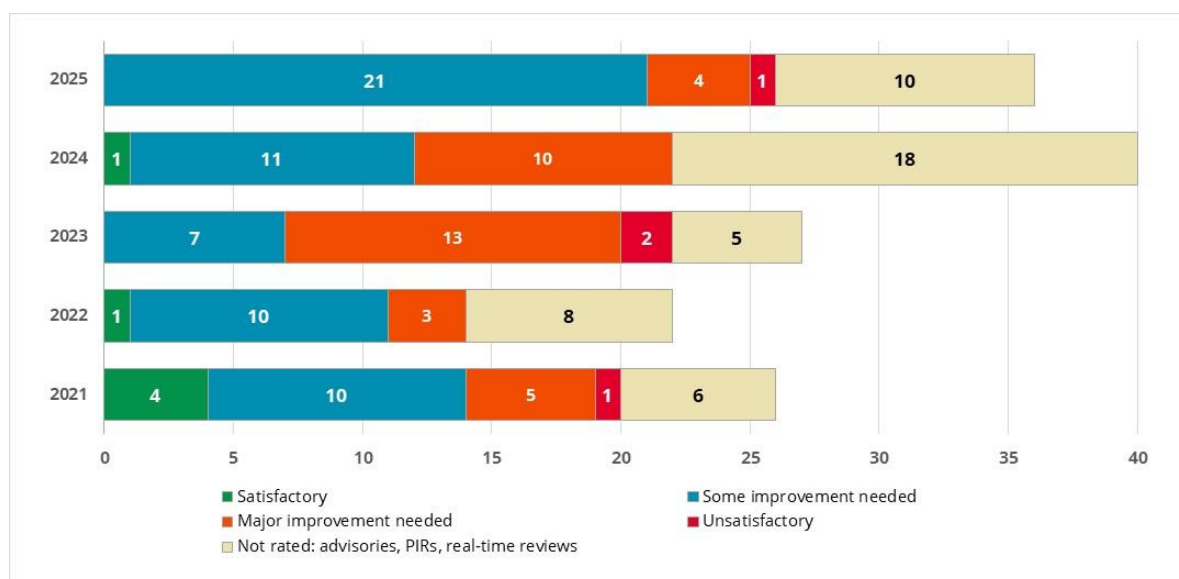
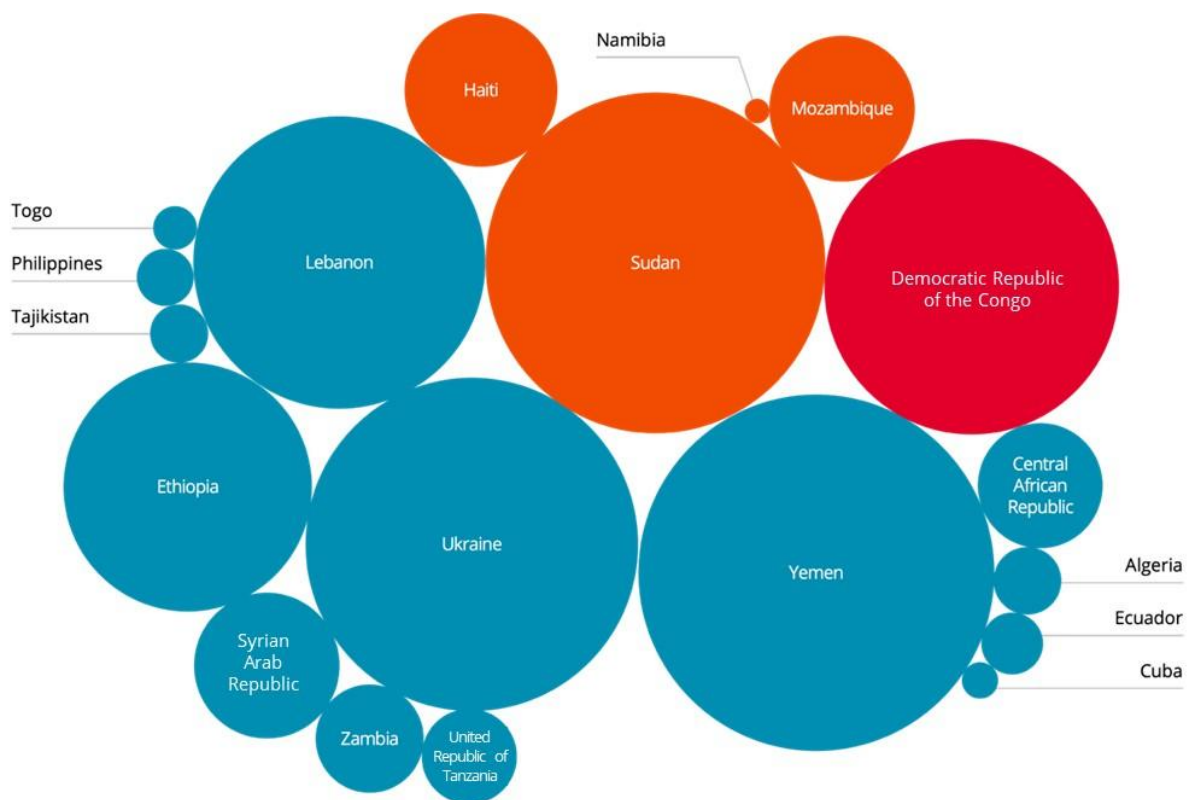


Figure 3: Funds audited (USD 2.9 billion) and audit ratings 2025*



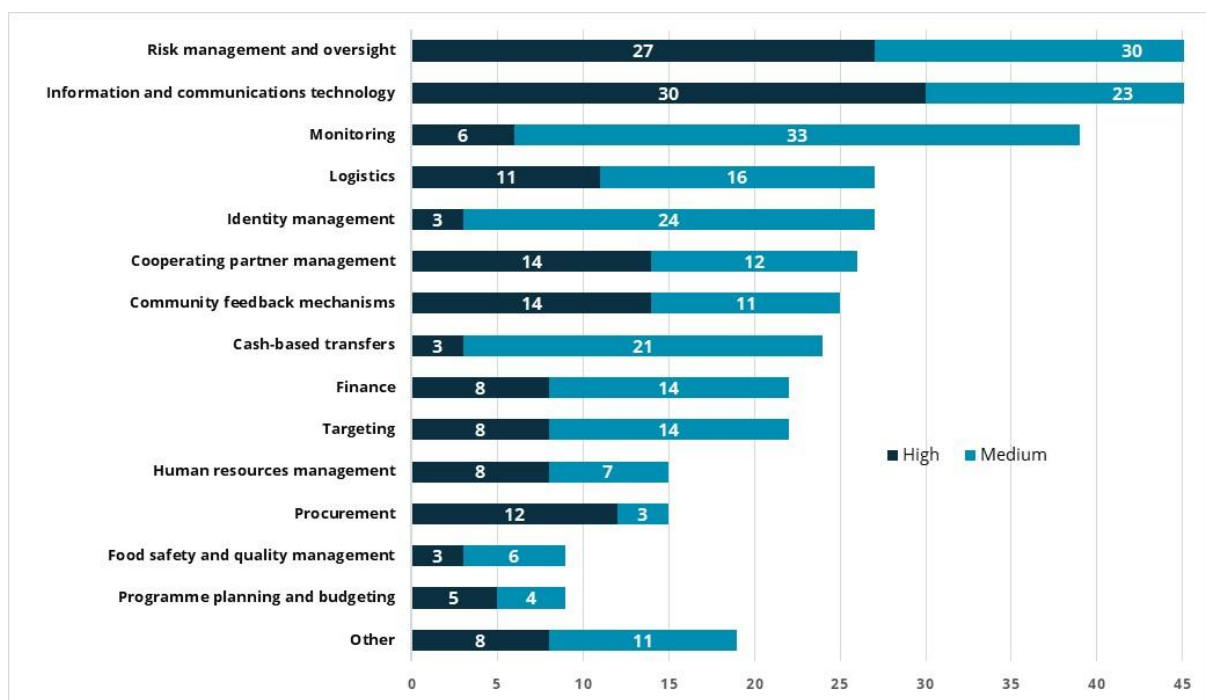
* Since no funding can be directly attributed to these areas, excluded from the graph above are the following:
 a) Thematic Processes – “Some improvement needed”: internal audits of Financial Service Provider Management, Recruitment – Business Process Review, Corridor Management, and Trust Funds Management; and
 b) IT – “Some improvement needed”: internal audits of Data Platforms and Governance, SAP Governance, Risk and Compliance Access Controls; “Major improvement needed”: Network Security; and “Not rated”: internal audit on the Review of SCOPE In-Kind Rollout.
 The graph also excludes advisories, special purpose reviews and consolidated insights.

Key issues identified in 2025

36. This section presents an overview of the major findings and systemic challenges emerging from the assurance assignments concluded between 1 January and 31 December 2025.

37. Overall, WFP is regarded as a reliable and agile partner in responding to emergencies and crises, with widespread outreach and ability to deliver at scale despite an increasingly complex humanitarian and access landscape. The organization maintains robust relationships with donors and governmental counterparts, and the technical know-how of its personnel is widely acknowledged.
38. The consolidated outcome of assurance work highlighted both positive developments and systemic challenges needing improvement, which are detailed by area thereafter.
39. The repetitive nature of some of the issues noted indicates that evolving WFP's internal control environment and boosting operational efficiency will require a more effective integration of corporate functions and processes with WFP's operations. This will also require addressing the existing misalignment in roles, responsibilities and accountabilities originating from WFP's decentralized structure for decision-making, risk escalation and performance management.
40. The aggregation of audit observations by area, presented in [figure 4](#) below, reflects the results of country, thematic and IT audits concluded between 1 January and 31 December 2025.

Figure 4: Agreed actions identified in 2025 by area of the audit universe*



* The category "Other" includes: Management services (5), Security and access (4), Organizational and staffing structure (4), Governance (2), Partnerships (2), Needs assessment (1) and Emergency preparedness and response (1).

41. The rapidly declining funding levels have already impacted the development and operationalization of management frameworks, processes and systems. More than ever, a clear and strategic prioritization is required, including prioritization of resources to manage the growing tension between the ability to respond rapidly and effectively to growing operational demands, and the need to develop, establish and enforce robust governance, assurance and accountability mechanisms as well as management systems under a restrictive budgetary context.

Consolidated results from audits of country operations

42. OIGA includes priority areas in its country operations audits, following a risk-based methodology at the engagement level. For those processes and functions in scope, OIGA assessed governance, risk management and the existence of effective internal controls.

43. Audits of WFP country operations completed in 2025 identified recurring root causes underlying many findings. These included external factors beyond WFP's control, such as conflict, security and access constraints (e.g. in South Sudan, Haiti, Democratic Republic of the Congo (DRC) and Yemen) impacting WFP staff evacuations, relocations and assets, as well as the ability to provide independent assurance.
44. Internal factors also contributed inadequate or missing corporate and local policies and guidelines; unclear roles and responsibilities; insufficient or inappropriate resources (staffing, skills and funding); limitations in tools, systems and digitalization; and insufficient oversight by global headquarters, often linked to resource constraints. Strengthening and enforcing corporate policies, streamlining business processes supported by an integrated IT infrastructure, and enhancing corporate-level oversight mechanisms would help drive more effective, efficient, cohesive and sustainable improvements across WFP operations.
45. *Risk management and oversight:* Audit reports showed uneven maturity of risk management across country offices. Whilst basic frameworks were generally in place, risk management was often weak, inconsistently followed up, and insufficiently embedded in day-to-day decision-making. Stronger practices were observed, however, in selected high-risk contexts, including Ukraine (integration into emergency scale-up decisions), Ethiopia (enhanced fraud and operational risk controls), Lebanon (financial and liquidity risk mitigation in large-scale cash operations), and the Sudan (regular risk assessments and donor risk-sharing). However, in Mozambique, Namibia, Haiti, and DRC, risk registers were poorly followed up, fraud risk assessments were missing, and governance challenges—particularly in DRC—undermined effective risk oversight. Overall, audits concluded that risk management remains largely compliance-driven and reactive, requiring stronger ownership, clearer accountability, and more systematic use of assurance and monitoring data.
46. *Targeting:* Several country offices made progress in adopting vulnerability-based targeting, with positive practices observed in Ethiopia and Yemen, where targeting design and controls were strengthened in high-risk contexts. However, implementation gaps persisted. In Mozambique, vulnerability-based targeting was formally adopted but not fully rolled out or aligned with actual areas of assistance. The United Republic of Tanzania, Syrian Arab Republic, Ukraine, Haiti, and Algeria faced challenges in ensuring consistent targeting, while Zambia and Tajikistan lacked adequate analytical documentation to support targeting and modality decisions. Delays between targeting and assistance delivery in DRC further reduced effectiveness. Overall, audits found inconsistent reviews of needs data, limited documentation of inclusion and exclusion risks, and a need to enhance the linkage between targeting, monitoring, and feedback mechanisms. As needs continue to grow amid funding constraints, strengthening prioritization guidance and integrating targeting reviews into routine monitoring would improve effectiveness, transparency, and auditability.
47. *Identity management:* Across the audited WFP operations, identity management practices show a trajectory toward digitalization and stronger assurance. Ethiopia and Lebanon demonstrated stronger controls through biometric systems and advanced deduplication within large cash-based transfer (CBT) portfolios. Yemen progressed with nationwide registration reforms to enhance beneficiary integrity. Similarly, the Syrian Arab Republic deployed an identity management platform integrated with dashboards and scripts. However, some recurring challenges were also observed. Ecuador, DRC, Tajikistan and the Central African Republic (CAR) experienced duplicate beneficiary records and weak reconciliations. In several contexts, including Ecuador and Haiti, roles between WFP and cooperating partners in registration and verification were unclear. Overall, stronger integration of beneficiary databases, clearer data stewardship responsibilities, and systematic reconciliation between targeting, distribution and finance systems are required to mitigate duplication, exclusion and fraud risks.

48. *Cash-based transfers:* Several country offices demonstrated mature CBT frameworks and innovation. Lebanon showed strong controls in WFP's largest CBT programme, while Ukraine, the Sudan and Zambia effectively scaled CBT in emergencies as procedures were progressively formalized. Togo also demonstrated adaptability by piloting e-vouchers despite severe constraints, including a national cash ban. However, control weaknesses persisted elsewhere. In DRC and Ecuador, duplicate or inconsistent registrations led to multiple CBT entitlements, and parallel manual verification alongside SCOPE caused errors and delays. High-risk financial service providers were engaged without adequate guarantees in DRC, Haiti and Zambia, while fragmented roles and weak beneficiary-level reconciliations undermined assurance in several countries. Overall, while CBT is now a core modality, stronger automation of reconciliations, structured provider risk assessments and deeper integration with identity management systems are needed to safeguard financial integrity and beneficiary protection.
49. *Cooperating partners management:* In the Sudan, Yemen and DRC cooperating partners enabled continuity of assistance in hard-to-reach and access-constrained areas. Positive practices were also observed in Ethiopia, which strengthened cooperating partners management by reducing reliance on local authorities and clarifying non-governmental contracting arrangements; the Syrian Arab Republic, which improved partner competition and used dashboards to inform performance discussions; and Lebanon, Togo and Zambia, which demonstrated mature partner engagement aligned with cash operations, national priorities and emergency response. However, recurring audit issues were noted in partner selection, capacity assessment and performance management, particularly in Mozambique, CAR, Haiti, Tajikistan and DRC. Excessive reliance on cooperating partners for end-to-end processes in Ecuador, Mozambique, the Sudan and CAR weakened segregation of duties and management oversight. Contract management weaknesses, including frequent amendments and delayed agreement finalization, were identified in the Sudan, DRC and Yemen, alongside financial control gaps in several country offices. Overall, audits concluded that more robust risk-based partner selection, clearer role segregation, and stronger contract, performance and financial management are needed to ensure accountable delivery.
50. *Logistics:* The 2025 country office audits highlighted WFP's strong logistics capacity, reliable delivery arrangements, and improved oversight in several operations. In Ukraine, Lebanon, and the Sudan, logistics supported rapid scale-ups by maintaining pipelines and adapting corridors, ports, and third-party logistics in hard-to-reach areas. Oversight improvements were noted in Ethiopia, which strengthened food-movement controls to reduce diversion risk, and in Togo and the United Republic of Tanzania, which sustained effective corridors and regional hub arrangements. In Zambia, WFP's logistics capacity also supported the Government's drought response. However, audits identified recurring structural control and assurance gaps, including weak logistics planning and readiness, limited commodity tracking and warehouse controls, insufficient oversight of partners managing commodities, rising transfer costs with limited cost analysis, and staffing and segregation-of-duties constraints. Strengthening planning and readiness, reinforcing commodity and warehouse controls, improving partner oversight, and enhancing coordination across logistics, programme, and finance functions are critical to ensuring a reliable and well-controlled supply chain.
51. *Procurement:* Several audits noted that core procurement frameworks and delegated authorities were in place, enabling continuity during emergency scale-ups in Ukraine, Lebanon, Zambia and Togo. However, in several country offices delayed or weak procurement planning and market assessments limited competition and increased third-party risks, including supplier concentration and non-competitive sourcing in emergency contexts. Common issues included post-factum approvals, order splitting, excessive use of micro-purchases, weak segregation of duties, and inadequate vendor

management, sanctions vetting and performance monitoring. In several countries, procurement decisions contributed to higher food transfer costs, frequent contract amendments, and weak contract monitoring, reducing efficiency and accountability. Overall, audits concluded that operational urgency often weakened controls and documentation, highlighting the need to better balance agility with stronger planning, segregation of duties, vendor management, and closer financial and supply-chain oversight, particularly given expanded country-office delegations.

52. *Finance:* Several audits noted sound foundational financial controls and adaptive practices in challenging contexts. Lebanon demonstrated relatively mature financial management in large-scale cash operations, while Ethiopia strengthened oversight and Ukraine maintained budgetary control during rapid scale-up. However, significant weaknesses persisted in operational advances and payment controls. In Haiti, Namibia, DRC and Yemen, excessive reliance on advances, delayed settlements, weak documentation and limited follow-up increased exposure to misuse and financial losses. Delays and gaps in invoice processing and reconciliation—particularly for cooperating partner agreements—were common, alongside weak management oversight and limited follow-up on prior audit issues. In CAR and Mozambique, insufficient tracking of budget versus actual expenditure reduced financial visibility. Overall, whilst basic financial processes are in place, audits consistently concluded that stronger and more systematic management oversight, particularly second line oversight, is required to support accountability and value-for-money objectives.
53. *Community feedback mechanisms:* Several audits confirmed that basic community feedback mechanisms are in place and increasingly recognized as an accountability tool, even in highly constrained contexts. Relatively strong practices were observed in Lebanon, which leveraged national call-centre systems, and in the Sudan and Yemen, where multiple feedback channels were maintained, despite access and security constraints. Algeria and Togo also demonstrated functioning mechanisms with baseline beneficiary awareness. However, audits consistently found that feedback mechanisms were weakly implemented, underused, and poorly integrated into management decision-making. Limited coverage, insufficient community sensitization, large backlogs of unresolved complaints, unclear case ownership, and weak documentation were common, particularly in CAR, DRC, Haiti, Mozambique, the Sudan and Yemen. Feedback data were also rarely triangulated with monitoring or risk assessments. Overall, audits concluded that stronger governance, clearer accountability, improved data quality and better integration with monitoring and risk management are required for feedback mechanisms to function as an effective accountability tool rather than a compliance exercise.
54. *Monitoring:* Monitoring frameworks continued to strengthen across several high-risk operations, with Ukraine, Ethiopia, the Sudan and Lebanon demonstrating more structured, risk-based approaches, increased use of third-party monitoring especially in hard-to-reach areas and diversified data sources. Progress was also evident in other country offices such as Algeria, Togo and Zambia. Nonetheless, issues recurred as multiple offices – including Mozambique, CAR, Tajikistan, Haiti and particularly DRC – did not meet minimum monitoring requirements. In several contexts (Ecuador, Mozambique and Haiti), segregation-of-duties issues undermined objectivity, and monitoring data were insufficiently analysed or escalated (Mozambique, CAR, Togo, the Philippines). Reliance on partner self-reporting in the Sudan, CAR, DRC and Yemen weakened oversight. Overall, assurance work indicates that monitoring remains uneven and requires stronger risk-based planning, clearer role segregation, improved data use, and more systematic follow-up to support accountability and programme performance.

Information technology, information security and data management

55. The audit of *WFP SAP governance, risk and compliance (thereafter SAP GRC) access controls* focused on assessing the SAP GRC access controls module in place at WFP and reviewing the segregation of duties managed by the Technology Division and other business units. The audit acknowledged the WFP management team's positive efforts to strengthen role provisioning and access risk management across WFP through the technical implementation of SAP GRC, streamlined user interfaces for access risk analysis, and system integration with other critical corporate applications. The audit also recommended: (i) strengthening and monitoring privileged access and account security, (ii) reinforcing access provisioning and change management, and (iii) enhancing SAP security assurance through a formal testing plan, including penetration and vulnerability assessments.
56. The audit of *WFP's data platforms and governance* confirmed that clear ownership and accountability have been defined for most key data platforms and applications, whilst broader data management initiatives have been actively promoted across divisions. A culture of continuous improvement was also noted in the design and implementation of data-related initiatives. The audit identified the need to improve governance of the DOTs platform, finalize operational guidance defining what constitutes high-risk personal data processing, conduct privacy risk assessments for the SCOPE system, develop rollout plans for the Modern Data Estate, maintain up-to-date records in the IT Solutions Registry, ensuring systems have proper authorizations to operate, promoting the unified data platform for community feedback data, and strengthening the data quality assurance.
57. The audit of *WFP Network Security* acknowledged the positive efforts undertaken by management to improve network security since the previous internal audit of network and telecommunication in 2022. In addition, several initiatives were ongoing at the time of the audit fieldwork which aim to further strengthen the network security status. Management should strengthen the network security posture by adopting role- and function-based controls, enhancing detection and protection capabilities, and enforcing standardized security measures through unified vulnerability management and regular reviews.
58. The audit of *SCOPE In-Kind* noted that WFP developed and deployed its first corporate automated solution for tracking in-kind food assistance from WFP warehouses to beneficiaries. This enhanced functionality in SCOPE, initiated in 2023 to strengthen assurance of WFP Ethiopia's in-kind assistance delivery, faced challenges due to resource needs and WFP's complex structure. By mid-2025, rollout was completed in Ethiopia and ongoing in 17 other country offices. An audit identified three high-priority issues: (i) lack of defined roles and responsibilities across headquarters units, country offices and functional owners, and a global headquarters steering committee to guide business requirements and oversee the ongoing rollout; (ii) insufficient system integration leading to data flow and geolocation discrepancies; and (iii) undefined standard reconciliation requirements and minimum data elements.
59. The advisory assignment on *WFP artificial intelligence strategy and road map* confirmed WFP's commitment to responsible artificial intelligence (AI) adoption and highlights the continuous progress in integrating AI into humanitarian operations to enhance programme efficiency and effectiveness. At the time of the review, efforts were being made to establish proper AI frameworks, policies and practices. The benchmarking analysis showed that WFP's approach to AI governance, risk management, and technological adoption is broadly aligned with other United Nations organizations but lags behind the private sector in formal governance structures and strategic alignment. Key improvement areas include the need to establish an execution-focused AI governance and operating models; build and sustain AI capabilities; and optimize value delivery from AI initiatives.

60. The *Consolidated insights on risk management of data protection and privacy*, based on nine country office audits, noted that country operations and partners process personal data mainly for operational purposes (such as beneficiary targeting, registration, payments and feedback), but data protection and privacy practices remain inconsistent and often lack structured implementation. Whilst some offices embed measures in standard operating procedures, others have none, reflecting limited prioritization and awareness of the framework's principles. Capacity gaps persist due to absence of skills assessments and uneven resource allocation, compounded by the removal of regional data protection leads during WFP's 2025 restructuring. Communication with the Global Privacy Office is minimal, and its reactive, resource-constrained approach limits proactive risk mitigation and consistent framework implementation, exposing WFP to governance, operational and reputational risks. WFP senior management should consider actively supporting/sponsoring the execution of GPO's implementation plan.

Results of other assurance and advisory work

Operations

61. The audit of *corridor management* noted progress since 2019, with the 2020 pilot corridor management model introducing structured budgeting, governance, and accountability, followed by directives in 2021 and guidelines in 2022 to improve transparency. In mid-2025, the Supply Chain and Delivery Division, leveraging from the global headquarters restructuring, resumed initiatives to standardize processes and enhance efficiency across regions. The audit highlighted two high-priority issues highlighting the need for a comprehensive governance framework and for improving corridor budget and data management.

Field support related

62. The *Consolidated insights on the global assurance project (GAP)* concluded that WFP has advanced governance and risk management by establishing a road map for integrating global assurance into corporate risk systems and updating risk escalation guidance. Positive practices also include enhanced cross-functional collaboration, strengthened internal controls at country offices, and ongoing efforts to implement standards and digital solutions such as SugarCRM, SCOPE In-kind, and new guidance on programme monitoring, community feedback mechanisms, and identity management. However, WFP should shift from siloed approaches to an integrated model that addresses process interdependencies.
63. After the GAP's High-Level Task Force dissolution, a cross-functional technical working group should ensure consistency and monitor control enhancements. First-line functions must mainstream assurance into daily operations, while second-line functions establish robust monitoring and validation to avoid over-reliance on self-reporting. IT integration should be prioritized through TEC support and cross-functional collaboration to design holistic solutions and consolidate interim systems. Sustainability requires scenario analysis, minimum investment planning, and leveraging audit findings to inform control improvements. Finally, assurance should expand to cover critical areas such as humanitarian access, finance, security, and adapt to diverse country contexts.

Process related

64. The audit of *financial service provider management* noted that the Business Development Cash-Based Transfers Branch demonstrated strong expertise in managing financial service providers, maintaining process maturity and driving innovation in a rapidly evolving digital payment market. However, although tools and processes were in place, their effectiveness varied by operational context, and opportunities exist to enhance risk assessments, streamline processes, and balance centralization with adaptability to improve efficiency, reduce costs, and strengthen oversight. The audit noted the absence of an overarching

governance mechanism for strategic decision-making which led to misaligned efforts and inefficiencies, while cross-functional teams lacked formal escalation channels for systemic or high-risk issues, limiting visibility of critical residual risks such as counterparty and technology-related risks. Additionally, the audit also highlighted areas for improvement in policies, risk management, and oversight, including inconsistent follow-up on mitigation actions.

65. The audit of *trust funds management* confirmed that recent digital initiatives have introduced dashboards to enhance visibility and track trust fund financial status, whilst an ongoing corporate effort aims to link funding to organizational outcomes by 2026. However, many long-established trust funds have evolved beyond their original terms, with revisions mainly increasing budget ceilings. The technical review and endorsement process often occurs late or post factum, adding bureaucracy with limited value. Other issues include frequent manager changes without proper communication, unclear delegations of authority, inconsistent risk management focused on financial risks and limited operational risk assessment. Programmatic and financial monitoring lacked systematic KPIs, relying mostly on financial tracking. Key improvement areas include streamlining approval and review processes, strengthening governance, clarifying roles, improving risk assessments, and enhancing performance monitoring and reporting.
66. The advisory on *donor reporting* recommended enhancements to WFP's donor reporting processes to improve consistency, efficiency and compliance, thereby strengthening donor confidence. In recent years, donors have imposed increasingly complex demands on contributions, making compliance with WFP's corporate policies harder as customized reporting expectations become standard in agreements. Current challenges include the annual country report's inability to meet diverse donor needs, resource strain from ad-hoc requests, decentralized and fragmented policies and practices, inconsistent use of tools like Salesforce, and gaps in policies and guidance. Benchmarking suggests adopting integrated, real-time reporting portals and modular templates via SPRING (WFP's web-based application for authoring), alongside clearer roles, improved collaboration and targeted capacity reviews. Additional recommendations include revising the risk-sharing framework, aligning reporting for emerging funding streams, and enhancing donor engagement on financing tools to ensure transparency and responsiveness.

Human resources related

67. The audit on the business process review of *recruitment*, was conducted in the context of major organizational changes, including a structural redesign initiated in 2023 and a 40 percent funding reduction. In 2025, despite pressures due to declining funds leading to recruitment pauses and staffing cuts extending to the Human Resources Division, the Talent Acquisition and Deployment Branch maintained critical hiring operations and introduced initiatives to improve candidate engagement and assessment. At the same time, the review identified that WFP's recruitment process was slow, fragmented and insufficiently tracked. Manual processes limited system integration, and sub-optimal governance contributed to high recruitment timelines that exceeded internal and external benchmarks. There was an opportunity to replace manual trackers and complement Workday capabilities and facilitate access to system-generated recruitment data through dashboards and direct system integration. In addition, WFP should formalize its recruitment framework, implement cost-performance dashboards and strengthen diversity tracking mechanisms.
68. The advisory on *talent acquisition benchmark* concluded that the recruitment process is generally perceived as fair and professional, with candidates – particularly General Service Staff – reporting a positive overall experience, clear technical assessments and well-conducted interviews. The use of a standardized technical assessment tool is viewed favourably for its user-friendliness and fairness, and talent pools have contributed to reduced time to fill and lower costs compared to external recruitment. Nonetheless, issues

identified included the absence of standardized guidelines for candidate assessments and talent pool management, leading to inconsistencies in practice, and limited use of metrics beyond time to fill and cost per hire. Candidate communication is uneven, particularly for international professionals, with limited transparency during lengthy recruitment processes and no systematic use of candidate satisfaction surveys. In addition, insufficient use of Workday's capabilities and continued reliance on manual tracking reduced process efficiency. Addressing these gaps would strengthen consistency, transparency, and data-driven decision-making across the recruitment life cycle.

Other activities

69. In 2025, the OIGA continued to enhance its analytical capabilities by investing in its data analytics infrastructure and automating key analytical processes. The office developed a key risk indicators dashboard that aggregates information from more than 60 data sources, enabling near real-time monitoring of major organizational risks. In parallel, the data analytics team built several detailed dashboards that facilitate the monitoring of office performance. Several business functions also began using the newly developed dashboards, thereby strengthening the second line of controls and enhancing overall risk monitoring across the organization. Dedicated data analysts regularly supported audit engagements, already resulting in visible positive impacts. Despite these advancements, the fragmented nature of IT systems remains a significant obstacle to fully leveraging automation and advanced analytical procedures.
70. Several improvements were introduced in the areas of audit planning, workpaper documentation, customer satisfaction tracking, and project monitoring. Through internal initiatives, the Office developed a knowledge hub, a centralized repository containing essential information for daily operations. The Office also invested in AI to further increase operational efficiency.
71. The Office also worked on developing a new audit manual, updating existing templates, and creating several internal procedures and guidance documents, as well as introducing an internal quality assurance and improvement plan. The Office conducted an internal quality assessment, which identified gaps in relation to the IIA standards and highlighted opportunities to improve both effectiveness and efficiency.
72. The Office developed a public website which consolidates publicly available reports on country office audits issued by UN-RIAS¹ organizations. The website currently automatically scans the web pages of ten UN-RIAS members.
73. Finally, the Office provided support to the United Nations Children's Fund team to undertake its advisory on its Sudan operations through knowledge sharing of our experience in the field and collaborated with the Office of Evaluation on their evaluations of the WFP's enterprise risk management policy.

Implementation status of agreed actions

74. The number of open agreed actions increased by 11 percent, rising from 434 as at 31 December 2024 to 483 as at 31 December 2025 (see [table 5](#)). This increase reflects a higher starting balance of open actions at the beginning of 2025, coupled with a significant volume of newly issued actions. Meanwhile, the number of closed actions rose from 221 on 31 December 2024 to 340 by 31 December 2025, driven by significant management efforts to implement the proposed corrective measures.

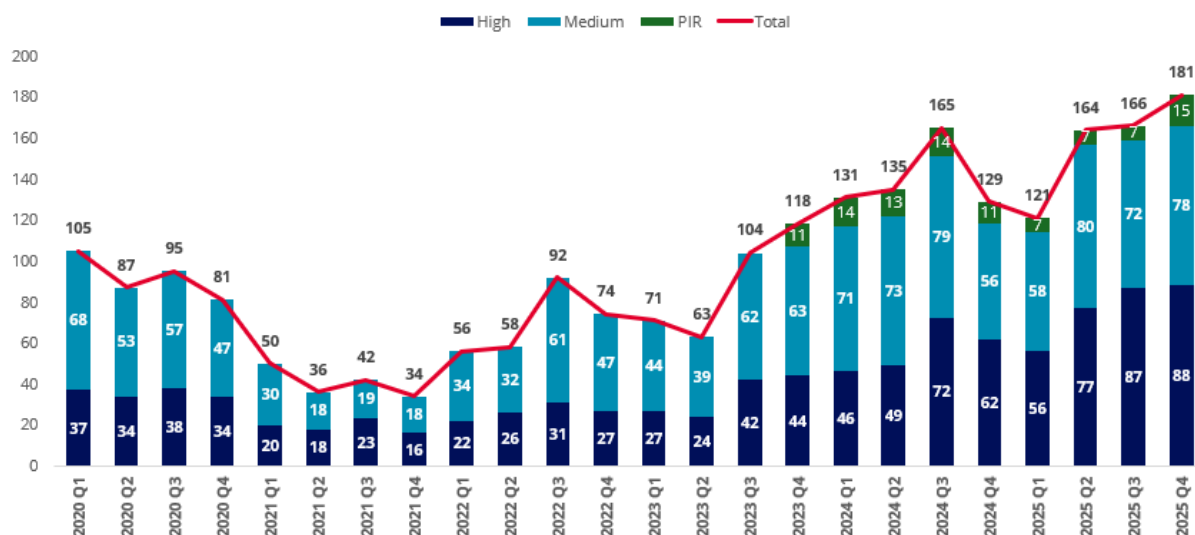
¹ The United Nations Representatives of Internal Audit Services (UN-RIAS) is the network of the United Nations system organizations' Chief Audit Executives.

75. The number of overdue actions rose by 40 percent, from 129 on 31 December 2024 to 181 by 31 December 2025 (see [figure 5](#)).
76. This underscores the need for continuous management attention to ensure prompt and timely implementation of agreed-upon actions.

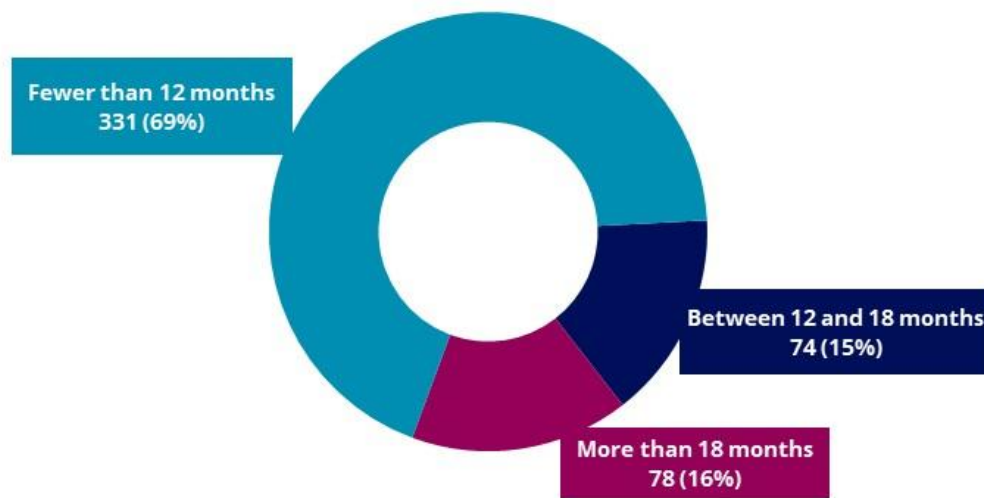
TABLE 5: STATUS OF IMPLEMENTATION OF AGREED ACTIONS – 2024 AND 2025*								
	High risk 2024	High risk 2025	Medium risk 2024	Medium risk 2025	PIR 2024	PIR 2025	Total 2024	Total 2025
Open at the beginning of the year	143	184	176	204	17	46	336	434
Issued in the period January–December	128	160	150	229	34	0	312	389
Closed in the period January–December	87	131	118	184	5	25	210	340
Outstanding at year-end	184	213	208	249	46	21	438	483
Overdue (beyond initial agreed implementation date)	62	88	56	78	11	15	129	181

* All figures in this table correspond to calendar years.

Figure 5: Overdue actions per quarter 2020–2025



77. The number of actions open for more than 18 months increased to 16 percent in December 2025, from 14 percent as at 31 December 2024 (see [figure 6](#)).

Figure 6: Actions ageing based on original implementation date as at 31 December 2025

Overview of activities of the Office of Inspections and Investigations

Investigation services

78. OIGI supports WFP in maintaining an ethical, safe and abuse-free work environment, with zero tolerance for inaction. To uphold this standard, OIGI reviews and assesses every report of misconduct or wrongdoing it receives, either referring cases to the right function or conducting investigations itself.
79. Allegations investigated by OIGI may involve WFP employees accused of fraud and corruption; sexual exploitation and abuse (SEA); sexual harassment; harassment, abuse of authority and discrimination (HAAD); retaliation; or other violations of WFP policies, procedures and administrative issuances (Other). Allegations may also concern external partners working with WFP, such as vendors and cooperating partners, whose personnel might breach WFP's policies on anti-fraud and anti-corruption (AFAC) and the prevention of SEA.

Caseload 2025

80. Overall, OIGI managed a caseload of 2,915 cases in 2025, a three percent increase from 2024 (see [table 6](#)).

TABLE 6: OIGI CASELOAD – 2018–2025									
	2018	2019	2020	2021	2022	2023	2024	2025	
Cases carried over from prior year	34	129	368	545	871	892	1 029	891	
Cases re-opened							5	14	
Allegations received in current year	368	584	616	778	915	1 472	1 799	2 010	
Caseload	402	713	984	1 323	1 786	2 364	2 833	2 915	
Cases closed or referred									
• After intake assessment	(220)	(265)	(347)	(340)	(699)	(1 030)	(1 534)	(1 642)	
of which	referred outside OIGI	(68)	(61)	(100)	(77)	(100)	(280)	(429)	(392)
	closed without referral	(152)	(204)	(247)	(263)	(599)	(1 105)	(1 250)	
• After investigation or inspection	(53)	(80)	(92)	(112)	(195)	(305)	(408)	(398)	
Total cases closed or referred	(273)	(345)	(439)	(452)	(894)	(1 335)	(1 942)	(2 040)	
Cases carried over to the following year	129	368	545	871	892	1 029	891	875	

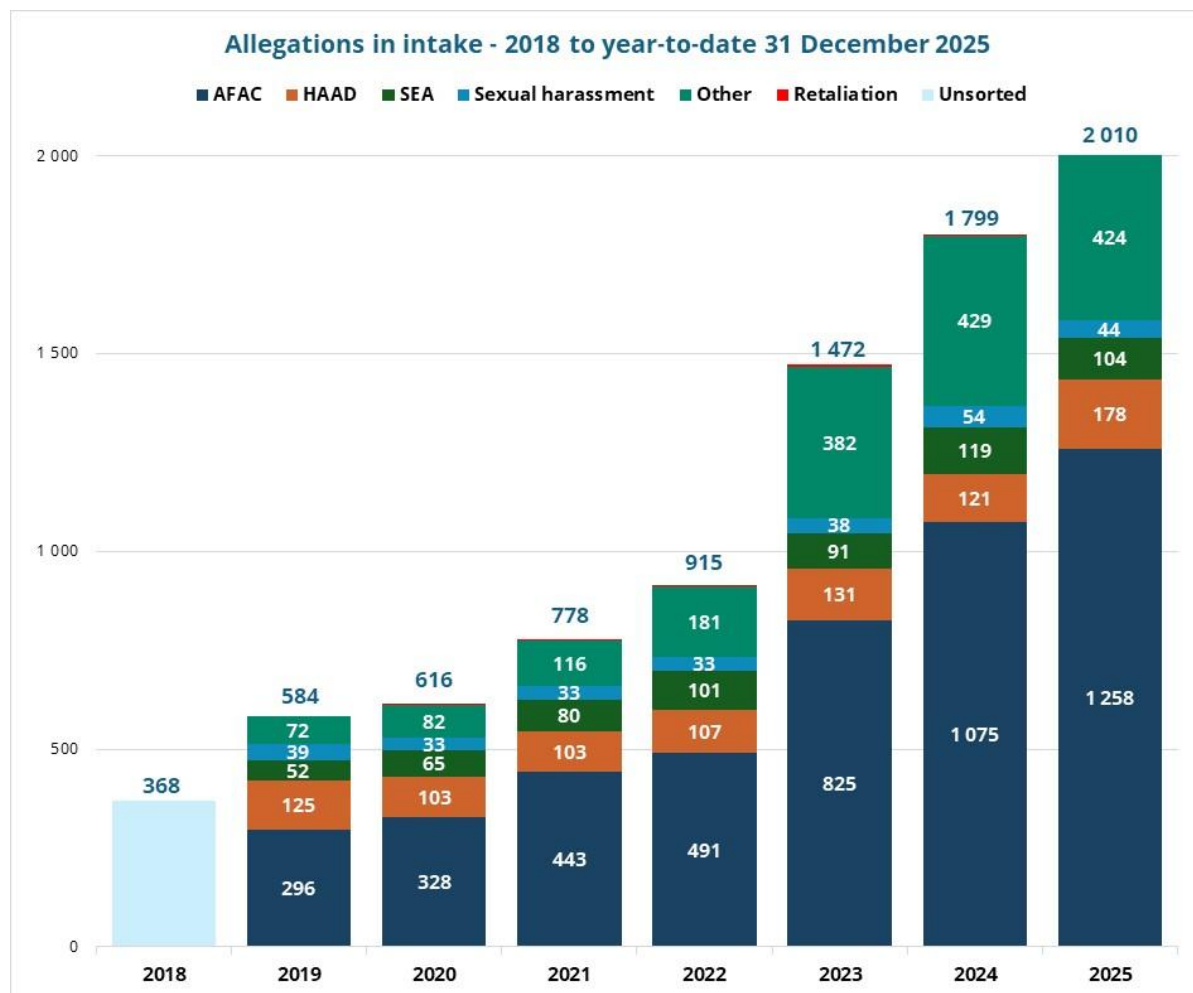
New allegations

81. OIGI received 2,010 new allegations in 2025 (see [figure 7](#)), a 12 percent increase from 2024. Similar to past years, AFAC matters represented the majority of allegations received (63 percent), followed by Other² (21 percent), HAAD (nine percent), SEA (five percent) and

² Other' is a catch-all category that includes allegations such as failure to comply with obligations, failure to declare outside activities or disclose conflicts of interest and misuse of WFP assets.

sexual harassment (two percent). Most allegations concerned external partner personnel, followed by WFP staff. The geographic distribution of allegations remained consistent with 2024, reflecting the crisis profiles of each region.

Figure 7: New allegations typology – 2018–2025



Intake assessments

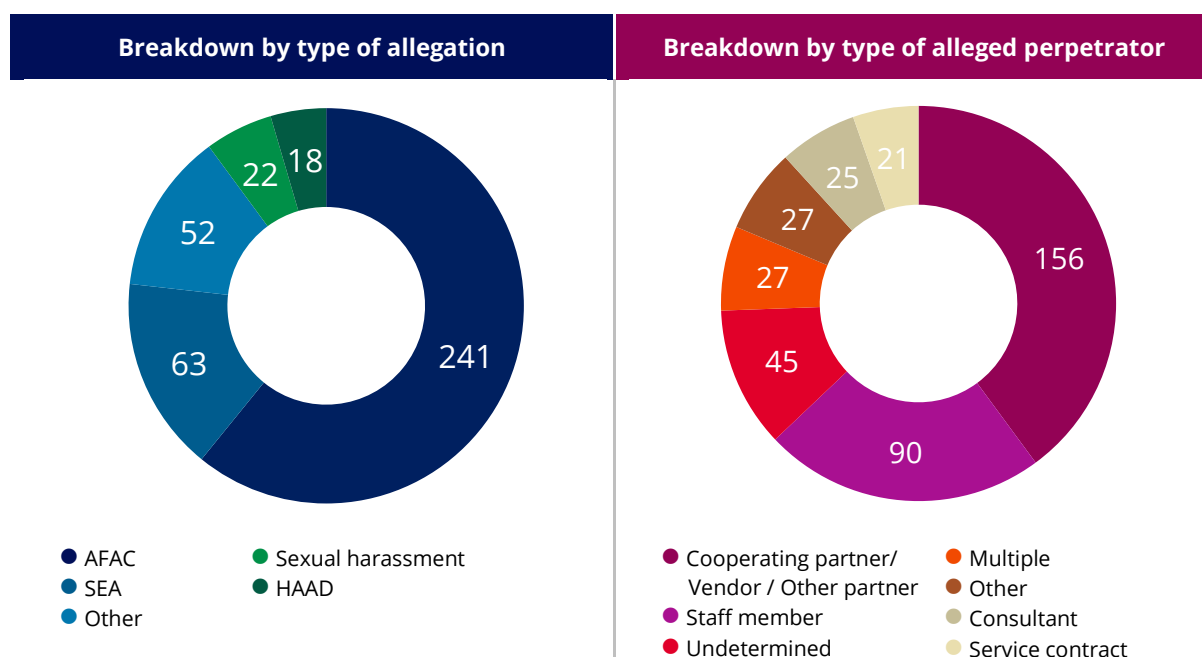
82. The intake function, established in 2019, processes and reviews all incoming allegations. Allegations are assessed, *inter alia*, in terms of mandate, verifiability and whether an investigation is the most appropriate course of action or whether the matter can be better addressed by another office or function, e.g. the Human Resources Division or WFP management. As a result, only those allegations warranting investigation are forwarded to the investigation teams, thus ensuring the most effective use of resources.

83. In 2025, 1,642 allegations were closed or referred following intake assessment. 392 matters (24 percent) were referred to other offices or functions for their review and action as appropriate:
- a. WFP management received 277 referrals (71 percent).
 - b. The Staff Relations Branch of the Human Resources Division received 91 referrals (23 percent).
 - c. Eleven referrals (three percent) were made to the oversight functions of external partners. These referrals are separate from the matters investigated by external partners under OIGI's supervision, which are reported as part of OIGI's investigation activity. Partner referrals at the intake stage concern allegations that are outside OIGI's investigative mandate.
 - d. The Legal Office received five referrals (one percent).
 - e. The Office of the Ombudsperson and Mediation Services received five referrals (one percent).
 - f. The oversight functions of other United Nations entities received three referrals (one percent), all pertaining to matters involving their personnel or partners.
84. 1,250 allegations (76 percent) were closed at intake without a referral because they, for instance, lacked actionable details, did not relate to WFP, its external partners or other United Nations entities, concerned allegations withdrawn or pertained to programmatic issues already managed by the relevant WFP office.
85. On average, it took OIGI 3.4 months to refer or close a matter at intake.
86. At year-end 2025, 542 allegations remained under intake assessment (97 percent stemmed from 2025 and the remaining from 2024). Additionally, 73 cases were awaiting further information from external partner oversight functions (almost entirely from 2025).

Investigation activity

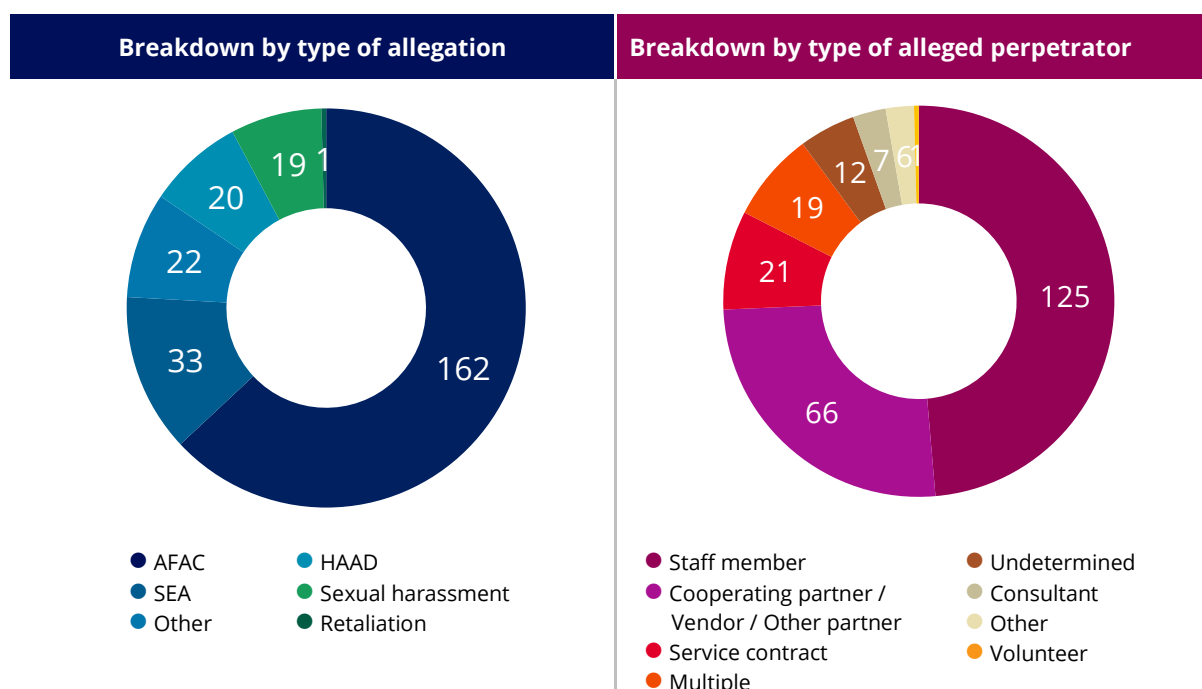
87. In 2025, OIGI finalized 396 investigations (see [figure 8](#)), of which 174 (44 percent) were substantiated. Of the 396 finalized investigations, 200 (51 percent) were managed by OIGI and 196 (49 percent) by the oversight functions of external partners, with OIGI monitoring case progress and assessing outcomes.
88. On average, it took OIGI (and its partners) 15.8 months to finalize an investigation. Reports on substantiated allegations are listed in annex II (detailed by region and case).

Figure 8: Investigations concluded in 2025



89. At year-end 2025, 257 investigations were in progress (see figure 9), with 31 percent relating to allegations received in 2025, 29 percent in 2024, 30 percent in 2023 and 10 percent in prior years.

Figure 9: Investigations in progress at year-end 2025



Fraud and corruption

90. Of the 396 investigations finalized in 2025, 241 (61 percent) pertained to alleged breaches of the AFAC policy. Of the 241 concluded AFAC investigations, 118 (49 percent) were substantiated, including 23 involving WFP employees. At year-end 2025, 162 AFAC investigations were in progress.

Sexual exploitation and abuse

91. All WFP employees must report allegations of SEA to OIGI. In 2025, OIGI concluded 63 (16 percent) investigations into allegations of SEA, of which 22 were substantiated (16 of these pertained to external partner personnel and six to WFP staff). At year-end 2025, 33 SEA investigations were ongoing, involving both WFP and external partner personnel.
92. United Nations entities must provide anonymized reporting on allegations of SEA to the Secretary-General³ when there is sufficient information to identify a possible act of SEA involving an identifiable victim or perpetrator. This information is reported publicly. OIGI fulfilled the reporting requirement in 2025.

Sexual harassment

93. Of the 396 investigations finalized in 2025, 22 (6 percent) related to allegations of sexual harassment, of which 10 were substantiated. At year-end 2025, 19 sexual harassment investigations were in progress.

Harassment, abuse of authority and discrimination

94. In 2025, OIGI finalized 18 investigations into HAAD allegations (five percent), of which nine were substantiated. At year-end 2025, 20 HAAD investigations were in progress.

Investigations into senior WFP employees

95. OIGI finalized 16 investigations into senior WFP employees (P-5 and above) in 2025, of which 25 percent were substantiated. Of the 16 concluded investigations, six pertained to Other (failure to comply with obligations), four to HAAD, four to fraud and corruption and two to sexual harassment. At year-end 2025, 18 investigations into 'P-5 and above' employees were in progress, of which eight pertained to HAAD, five to Other (failure to comply with obligations), two to fraud and corruption, two to sexual harassment and one to SEA.

Inspections

96. Inspections are inquiries undertaken in areas of perceived risk, outside the context of the annual assurance workplan and in the absence of a specific allegation. In 2025, OIGI concluded two inspections. Both identified significant operational risks, resulting in briefings to WFP management. At year-end 2025, three inspections were in progress.

Collaboration with external partner oversight functions

97. OIGI is committed to working with the oversight functions of external partners where appropriate. When allegations within OIGI's investigative mandate pertain to personnel of an external partner with investigative capacity, OIGI refers such cases to the external partner's oversight function and subsequently monitors investigative progress and evaluates outcomes. Of the 196 investigations finalized by external partners under OIGI's oversight in 2025, 101 were substantiated and resulted in adequate action taken by the partner.

³ United Nations. [Data on Allegations: UN System-wide – Standard for reporting.](#)

Increased caseload, resources and efficiency

98. OIGI's caseload has significantly increased over the last seven years. OIGI received 368 allegations in 2018, compared to 2,010 in 2025 (+446 percent). OIGI referred or closed 220 matters upon intake assessment in 2018, compared to 1,642 in 2025 (+646 percent). OIGI finalized 53 investigations in 2018, compared to 398 in 2025 (+652 percent). In comparison, the overall OIGI staff complement, i.e., the number of dedicated professional and investigative support staff, only increased by 236 percent (14 to 47 posts) over the same period.

Other advisory and inter-agency activities

99. In 2025, OIG provided feedback on multiple draft internal policies and circulars and attended several management committees or boards in an observer capacity, providing advice.
100. OIG also contributed to management's negotiations of financing agreements with 20 distinct resource partners by reviewing and offering input on audit and investigation-related clauses, which required a significant allocation of resources.
101. OIG further standardized and consolidated its approach to reporting investigation-related information to resource partners, releasing a guidance note and socializing the new guidance through dedicated meetings. OIG managed exchanges with resource partners on more than 120 investigations in 2025.
102. In addition to the above, OIG delivered targeted outreach on its investigative work to WFP personnel, external partners, resource partners and senior management, holding in-person presentations to over 50 regional, country, area and sub-offices.
103. OIGA and OIGI continued to engage in joint activities, including knowledge sharing on specific topics, with other United Nations organizations, multilateral financial institutions and international organizations, in their respective peer networks.














Future

104. OIG wishes to thank the Executive Board and the Independent Oversight and Advisory Committee, the Executive Director, senior management and all WFP colleagues for their continuous support, which enabled OIG to carry out its mandate effectively in 2025.
105. 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 using the resources it is provided efficiently and effectively, including reaping synergies, wherever relevant, between OIGA and OIGI, to further enhance accountability and transparency at WFP.
106. Regarding OIGA, the focus will continue to be on efficiency and effectiveness, furthering the use of technology and data analytics, updating its methodologies and leveraging to the greatest extent possible synergies with other independent oversight functions, to provide as much assurance to its stakeholders as possible.
107. With respect to OIGI, priority will be given to effectively managing an expanding caseload by identifying opportunities to further streamline processes and leverage technology. These efforts must meet the rising expectations for the timely resolution of increasingly complex cases, whilst upholding due process and meeting the growing demands for reporting and transparency from various stakeholders.

ANNEX I

**Audit and advisory reports considered in developing the annual opinion
(January–December 2025)**

A: ASSURANCE REPORTS AND RATINGS*						
Audit engagement	Risk (per risk assessment)	Report number	No. of agreed actions	Of which high priority	Report conclusion (rating)	
1	Internal Audit of WFP Operations in Ukraine <i>(Country office)</i>	High	AR/25/01	7	2	● Some improvement needed
2	Internal Audit of WFP Operations in Mozambique <i>(Country office)</i>	High	AR/25/02	24	10	● Major improvement needed
3	Internal Audit of WFP's Financial Service Provider Management <i>(Thematic & cross-cutting process)</i>	Moderate	AR/25/03	10	1	● Some improvement needed
4	Internal Audit of WFP Operations in Tanzania <i>(Country office)</i>	Moderate	AR/25/04	17	2	● Some improvement needed
5	Internal Audit of WFP Operations in the Philippines <i>(Country office)</i>	Low	AR/25/05	10	5	● Some improvement needed
6	Internal Audit of WFP Operations in Yemen <i>(Country office)</i>	High	AR/25/06	12	0	● Some improvement needed
7	Internal Audit of WFP Operations in Togo <i>(Country office)</i>	Low	AR/25/07	6	2	● Some improvement needed
8	Internal Audit of WFP Operations in Cuba <i>(Country office)</i>	Moderate	AR/25/08	10	1	● Some improvement needed
9	Internal Audit of WFP Emergency in Sudan <i>(Country office)</i>	High	AR/25/09	31	19	● Major improvement needed
10	Internal Audit of WFP Operations in Tajikistan <i>(Country office)</i>	Moderate	AR/25/10	18	5	● Some improvement needed
11	Internal Audit of WFP Operations in Namibia <i>(Country office)</i>	Low	AR/25/11	12	8	● Major improvement needed
12	Internal Audit of WFP Operations in Ethiopia <i>(Country office)</i>	High	AR/25/12	20	7	● Some improvement needed

A: ASSURANCE REPORTS AND RATINGS*						
Audit engagement		Risk (per risk assessment)	Report number	No. of agreed actions	Of which high priority	Report conclusion (rating)
13	Internal Audit of WFP's Data Platforms and Governance <i>(Information technology)</i>	High	AR/25/13	13	4	 Some improvement needed
14	Internal Audit of WFP Operations in Lebanon <i>(Country office)</i>	High	AR/25/14	9	2	 Some improvement needed
15	Internal Audit of WFP SAP Governance, Risk and Compliance Access Controls <i>(Information Technology)</i>	Moderate	AR/25/15	7	5	 Some improvement needed
16	Internal Audit of WFP Operations in Ecuador <i>(Country office)</i>	Moderate	AR/25/16	17	7	 Some improvement needed
17	Internal Audit of WFP Operations in Haiti <i>(Country office)</i>	High	AR/25/17	29	15	 Major improvement needed
18	Internal Audit of WFP Operations in Zambia <i>(Country office)</i>	Moderate	AR/25/18	10	4	 Some improvement needed
19	Internal Audit of WFP Operations in the Syrian Arab Republic <i>(Country office)</i>	High	AR/25/19	9	1	 Some improvement needed
20	Internal Audit of Recruitment in WFP – Business Process Review <i>(Thematic & cross-cutting process)</i>	Moderate	AR/25/20	11	6	 Some improvement needed
21	Internal Audit of WFP Operations in Algeria <i>(Country office)</i>	Low	AR/25/21	6	2	 Some improvement needed
22	Internal Audit Report of Corridor Management in WFP <i>(Thematic & cross-cutting process)</i>	High	AR/25/22	6	4	 Some improvement needed
23	Internal Audit of Trust Fund Management in WFP <i>(Thematic & cross-cutting process)</i>	Moderate	AR/25/23	4	2	 Some improvement needed
24	Internal Audit Report on WFP Operations in Central African Republic <i>(Country office)</i>	Moderate	AR/25/24	19	1	 Some improvement needed
25	Internal Audit of WFP Operations in the Democratic Republic of Congo <i>(Country office)</i>	High	AR/25/25	40	24	 Unsatisfactory

A: ASSURANCE REPORTS AND RATINGS*						
Audit engagement		Risk (per risk assessment)	Report number	No. of agreed actions	Of which high priority	Report conclusion (rating)
26	Internal Audit Report on the Review of SCOPE In-Kind Rollout <i>(Information Technology)</i>	High	AR/25/26	12	7	● N/A
27	Internal Audit of Network Security <i>(Information Technology)</i>	High	AR/25/27	20	14	● Some 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	Issue date
1	Advisory Assignment on WFP Talent Acquisition Benchmarking	AA-25-01	February 25
2	Advisory Assignment on WFP Artificial Intelligence Strategy and RoadMap	AA-25-02	May 25
3	Advisory Assignment on Donor Reporting	AA-25-03	August 25
4	Advisory Assignment on the Global Commodity Management Facility	AA-25-04	November 25

C: PROACTIVE INTEGRITY REVIEWS			
Report title		Report reference	Issue date
-	-	-	-

D: SPECIAL PURPOSE REVIEWS			
Report title		Report reference	Actual issue date
1	Strengthening the adaptive capacities of climate-vulnerable communities in the Goascorán watershed of El Salvador and Honduras through integrated community-based adaptation practices and services	-	January 2025
2	FORECCSA Project Audit	-	December 2025

E: CONSOLIDATED INSIGHTS			
Report title		Report reference	Issue date
1	Consolidated Insights on Community Feedback Mechanism	-	October 2025
2	Consolidated Insights on the Global Assurance Project	-	December 2025
3	Consolidated Insights on Risk Management of Data Protection and Privacy in Country Offices	-	December 2025

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

Report reference	Allegation	Subject	Issued	Amount at stake (USD)	Amount recovered (USD)	
Asia and the Pacific Regional Office (APARO)						
1	2022-0755	Sexual harassment	Staff member	January 2025	-	-
2	2024-0213	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	January 2025	-	-
3	2024-0761	Sexual exploitation and abuse	Consultant	January 2025	-	-
4	2024-1379	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	February 2025	-	-
5	2025-0135	Sexual harassment	Cooperating Partner/Vendor/ Other Partner	February 2025	-	-
6	2025-0349	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	March 2025	-	-
7	2025-0350	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	March 2025	-	-
8	2021-0314	Sexual harassment	Service contract	May 2025	-	-
9	2024-0039	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	June 2025	-	-
10	2025-0204	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	May 2025	-	-
11	2025-0433	Fraud by external party	Other	May 2025	-	-
12	2025-0611	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	May 2025	-	-
13	2020-0005	Abuse of authority	Staff member	September 2025	-	-
14	2022-0692	Fraudulent practices	Service contract	September 2025	-	-
15	2024-0677	Fraudulent practices	Staff member	September 2025	-	-
16	2025-0181	Corruptive practices	Undetermined	August 2025	-	-
17	2025-0682	Failure to Comply with the Standards of Conduct Expected from International Civil Servants	Cooperating Partner/Vendor/ Other Partner	August 2025	-	-

Report reference		Allegation	Subject	Issued	Amount at stake (USD)	Amount recovered (USD)
18	2024-0668	Fraudulent practices	Staff member	December 2025	3,591.67	3,591.67
19	2024-0795	Fraudulent practices	Staff member	December 2025	1,850.37	1,850.37
20	2024-0805	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	November 2025	-	-
21	2025-0467	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	November 2025	241.59	-
Middle East, Northern Africa, and Eastern Europe Regional Office (MENA/EERO)						
22	2025-0120	Fraud by external party	Other	March 2025	-	-
23	2024-0283	Sexual exploitation and abuse	Cooperating Partner/Vendor/ Other Partner	June 2025	-	-
24	2025-0080	Theft	Cooperating Partner/Vendor/ Other Partner	April 2025	-	-
25	2022-0006	Harassment	Staff member	August 2025	-	-
26	2022-0274	Sexual exploitation and abuse	Staff member	September 2025	-	-
27	2023-1206	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	July 2025	-	-
28	2024-0667	Fraudulent practices	Other	August 2025	-	-
29	2024-1241	Sexual harassment	Special Service Agreement	September 2025	-	-
30	2024-1400	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	September 2025	-	-
31	2025-0588	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	September 2025	-	-
32	2025-1033	Theft	Cooperating Partner/Vendor/ Other Partner	July 2025	-	-
33	2025-1050	Theft	Cooperating Partner/Vendor/ Other Partner	July 2025	-	-
34	2025-1135	Fraud by external party	Unidentified	August 2025	-	-
35	2025-1187	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	September 2025	-	-
36	2021-0545	Failure to Disclose Conflict of Interest	Staff member	November 2025	-	-
37	2023-0823	Harassment	Staff member	November 2025	-	-

Report reference		Allegation	Subject	Issued	Amount at stake (USD)	Amount recovered (USD)
38	2024-0418	Failure to Disclose Conflict of Interest	Service Contract	November 2025	-	-
39	2024-1602	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	October 2025	1,000.00	-
40	2025-1134	Fraudulent practices	Multiple	November 2025	-	-
Western and Central Africa Regional Office (WACARO)						
41	2024-1391	Corruptive practices	Cooperating Partner/Vendor/ Other Partner	January 2025	4,202.45	4,202.45
42	2024-1624	Sexual harassment	Cooperating Partner/Vendor/ Other Partner	January 2025	-	-
43	2025-0078	Theft	Other	January 2025	873.00	-
44	2023-1291	Theft	Cooperating Partner/Vendor/ Other Partner	April 2025	132,768.35	-
45	2025-0069	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	May 2025	-	-
46	2025-0744	Theft	Cooperating Partner/Vendor/ Other Partner	June 2025	-	-
47	2021-044	Fraudulent practices	Staff member	July 2025	-	-
48	2023-0244	Fraudulent practices	Staff member	July 2025	1,352.33	-
49	2024-0211	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	September 2025	-	-
50	2024-1032	Theft	Other	July 2025	-	-
51	2024-1033	Theft	Cooperating Partner/Vendor/ Other Partner	July 2025	-	-
52	2024-1613	Failure to Comply with the Standards of Conduct Expected from International Civil Servants	Staff member	August 2025	-	-
53	2021-0043	Failure to Comply with the Standards of Conduct Expected from International Civil Servants	Staff member	December 2025	-	-
54	2022-0383	Theft	Staff member	December 2025	7,699.35	7,699.35
55	2024-0676	Fraudulent practices	Staff member	December 2025	7,682.92	7,682.92
56	2024-0841	Fraudulent practices	Staff member	December 2025	14,865.19	-
57	2024-1030	Sexual exploitation and abuse	Staff member	December 2025	-	-

Report reference		Allegation	Subject	Issued	Amount at stake (USD)	Amount recovered (USD)
58	2024-1382	Sexual exploitation and abuse	Staff member	December 2025	-	-
59	2024-1436	Theft	Undetermined	November 2025	-	-
60	2024-1773	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	October 2025	-	-
61	2025-0665	Corruptive practices	Staff member	December 2025	-	-
62	2025-1457	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	November 2025	-	-
Eastern and Southern Africa Regional Office (ESARO)						
63	2024-0356	Fraud by external party	Undetermined	February 2025	-	-
64	2024-0542	Sexual exploitation and abuse	Cooperating Partner/Vendor/ Other Partner	January 2025	-	-
65	2024-0955	Corruption	Cooperating Partner/Vendor/ Other Partner	March 2025	415,640.00	-
66	2025-0014	Fraud by external party	Multiple	January 2025	203,809.00	-
67	2023-0467	Theft	Cooperating Partner/Vendor/ Other Partner	January 2025	4,700.00	4,700.00
68	2024-0995	Theft	Cooperating Partner/Vendor/ Other Partner	March 2025	1,061.98	1,061.98
69	2024-1177	Sexual harassment	Staff member	January 2025	-	-
70	2024-1780	Theft	Cooperating Partner/Vendor/ Other Partner	February 2025	-	-
71	2025-0107	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	March 2025	900.00	-
72	2025-0212	Fraud by external party	Other	March 2025	-	-
73	2023-0453	Failure to Disclose Conflict of Interest	Staff member	May 2025	-	-
74	2023-0819	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	May 2025	-	-
75	2025-0152	Sexual exploitation and abuse	Cooperating Partner/Vendor/ Other Partner	April 2025	-	-
76	2024-1437	Sexual exploitation and abuse	Cooperating Partner/Vendor/ Other Partner	May 2025	-	-

Report reference		Allegation	Subject	Issued	Amount at stake (USD)	Amount recovered (USD)
77	2025-0300	Sexual exploitation and abuse	Cooperating Partner/Vendor/ Other Partner	April 2025	-	-
78	2019-559	Theft	Multiple	June 2025	2,977.75	2,896.01
79	2021-0420	Sexual harassment	Staff member	June 2025	-	-
80	2024-0298	Sexual harassment	Cooperating Partner/Vendor/ Other Partner	April 2025	-	-
81	2024-0627	Theft	Undetermined	April 2025	430.00	-
82	2024-0864	Theft	Undetermined	June 2025	656.11	656.11
83	2024-0880	Sexual exploitation and abuse	Cooperating Partner/Vendor/ Other Partner	May 2025	-	-
84	2024-1239	Theft	Cooperating Partner/Vendor/ Other Partner	June 2025	1,903.29	-
85	2024-1330	Theft	Cooperating Partner/Vendor/ Other Partner	April 2025	129.32	-
86	2024-1349	Sexual exploitation and abuse	Cooperating Partner/Vendor/ Other Partner	May 2025	-	-
87	2024-1364	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	June 2025	-	-
88	2024-1417	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	May 2025	-	-
89	2025-0321	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	June 2025	-	-
90	2025-0358	Theft	Other	April 2025	5,391.69	518.00
91	2025-0396	Theft	Other	May 2025	517.27	-
92	2025-0512	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	May 2025	47.00	-
93	2025-0513	Theft	Other	April 2025	368.00	-
94	2020-0090	Sexual exploitation and abuse	Staff member	July 2025	-	-
95	2021-0090	Sexual harassment	Consultant	July 2025	-	-
96	2021-0565	Fraudulent practices	Staff member	July 2025	3,862.19	-
97	2023-1000	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	August 2025	270,895.00	-
98	2023-1002	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	September 2025	218,055.00	-

Report reference		Allegation	Subject	Issued	Amount at stake (USD)	Amount recovered (USD)
99	2023-1009	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	August 2025	300,242.00	-
100	2023-1010	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	September 2025	9,165.00	-
101	2023-0198	Fraudulent practices	Staff member	September 2025	2,500.00	-
102	2023-0344	Fraudulent practices	Staff member	September 2025	2,500.00	-
103	2023-0454	Failure to Disclose Conflict of Interest	Staff member	July 2025	-	-
104	2023-0518	Theft	Staff member	August 2025	146.00	-
105	2024-0797	Corruption	Staff member	July 2025	-	-
106	2024-0798	Corruption	Staff member	July 2025	-	-
107	2024-1098	Misuse of resources	Service contract	September 2025	-	-
108	2024-1202	Theft	Other	September 2025	-	-
109	2024-1240	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	September 2025	-	-
110	2024-1505	Sexual exploitation and abuse	Cooperating Partner/Vendor/ Other Partner	September 2025	-	-
111	2024-1520	Sexual exploitation and abuse	Staff member	July 2025	-	-
112	2024-1783	Theft	Unidentified	August 2025	8,487.80	-
113	2024-1792	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	August 2025	-	-
114	2025-0190	Fraud by external party	Other	August 2025	-	-
115	2025-0278	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	September 2025	-	-
116	2025-0279	Fraudulent practices	Multiple	September 2025	-	-
117	2025-0809	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	July 2025	-	-
118	2025-0919	Theft	Other	July 2025	-	-
119	2025-1013	Theft	Cooperating Partner/Vendor/ Other Partner	July 2025	473.72	-
120	2025-1027	Theft	Cooperating Partner/Vendor/ Other Partner	July 2025	416.17	-

Report reference		Allegation	Subject	Issued	Amount at stake (USD)	Amount recovered (USD)
121	2025-1156	Fraud by external party	Multiple	August 2025	-	-
122	2025-1157	Sexual exploitation and abuse	Cooperating Partner/Vendor/ Other Partner	September 2025	-	-
123	2025-1162	Theft	Multiple	September 2025	67.30	-
124	2025-1182	Theft	Other	September 2025	162.26	-
125	2025-1218	Fraud by external party	Other	September 2025	-	-
126	2025-1306	Fraud by external party	Multiple	September 2025	-	-
127	2023-1004	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	December 2025	44,595.00	-
128	2023-1005	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	December 2025	13,410.00	-
129	2024-0767	Other	Staff member	December 2025	-	-
130	2024-0778	Theft	Other	October 2025	150,754.00	150,754.00
131	2024-0799	Corruption	Staff member	October 2025	-	-
132	2024-1421	Sexual exploitation and abuse	Cooperating Partner/Vendor/ Other Partner	October 2025	-	-
133	2024-1422	Theft	Cooperating Partner/Vendor/ Other Partner	December 2025	37.55	37.55
134	2024-1471	Fraud by external parties	Cooperating Partner/Vendor/ Other Partner	December 2025	207.94	-
135	2024-1481	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	October 2025	-	-
136	2024-1755	Theft	Cooperating Partner/Vendor/ Other Partner	December 2025	-	-
137	2025-0136	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	December 2025	1,773.75	1,773.75
138	2025-0493	Fraudulent practice	Other	November 2025	-	-
139	2025-0506	Sexual exploitation and abuse	Cooperating Partner/Vendor/ Other Partner	October 2025	-	-
140	2025-0603	Sexual exploitation and abuse	Other	November 2025	-	-
141	2025-0687	Fraud by external party	Cooperating Partner/Vendor/ Other Partner	December 2025	-	-

Report reference		Allegation	Subject	Issued	Amount at stake (USD)	Amount recovered (USD)
142	2025-0750	Theft	Undetermined	October 2025	1,488.00	1,488.00
143	2025-0877	Fraudulent practice	Multiple	October 2025	-	-
144	2025-1385	Sexual exploitation and abuse	Cooperating Partner/Vendor/ Other Partner	October 2025	-	-
145	2025-1491	Theft	Cooperating Partner/Vendor/ Other Partner	October 2025	170.10	-
146	2025-1499	Theft	Cooperating Partner/Vendor/ Other Partner	October 2025	648.31	-
147	2025-1547	Sexual exploitation and abuse	Cooperating Partner/Vendor/ Other Partner	October 2025	-	-
148	2025-1724	Theft	Undetermined	December	527.18	-
Latin America and the Caribbean Regional Office (LACRO)						
149	2024-0623	Fraud by external parties	Undetermined	January 2025	-	-
150	2024-1416	Sexual exploitation and abuse	Cooperating Partner/Vendor/ Other Partner	February 2025	-	-
151	2025-0008	Other	Other	March 2025	-	-
152	2025-0157	Other	Cooperating Partner/Vendor/ Other Partner	March 2025	-	-
153	2025-0215	Sexual exploitation and abuse	Other	June 2025	-	-
154	2025-0796	Fraud by external parties	Cooperating Partner/Vendor/ Other Partner	June 2025	-	-
155	2025-0887	Theft	Cooperating Partner/Vendor/ Other Partner	June 2025	-	-
156	2022-0425	Fraud by external parties	Cooperating Partner/Vendor/ Other Partner	September 2025	15,138.19	-
157	2022-0662	Discrimination	Staff member	August 2025	-	-
158	2023-1204	Sexual harassment	Service contract	August 2025	-	-
159	2023-0873	Misrepresentation, Forgery, False Certification	Staff member	July 2025	-	-
160	2024-0037	Fraudulent practices	Staff member	September 2025	-	-
161	2024-0290	Misuse of resources	Staff member	September 2025	-	-
162	2024-0372	Fraudulent practices	Staff member	July 2025	3,247.95	-
163	2024-1162	Fraudulent practices	Staff member	July 2025	4,763.86	-

Report reference		Allegation	Subject	Issued	Amount at stake (USD)	Amount recovered (USD)
164	2025-1414	Fraud by external parties	Cooperating Partner/Vendor/ Other Partner	September 2025	-	-
165	2024-1152	Fraudulent practices	Staff member	December 2025	4,309.82	-
Headquarters and global offices						
166	2020-0078	Harassment	Staff member	February 2025	-	-
167	2020-0231	Harassment	Consultant	January 2025	-	-
168	2020-0410	Assault or Threat	Consultant	January 2025	-	-
169	2021-0106	Sexual harassment	Consultant	January 2025	-	-
170	2023-0409	Harassment	Staff member	January 2025	-	-
171	2024-0724	Fraudulent practices (medical)	Consultant	March 2025	27,852.82	-
172	2022-0377	Harassment	Staff member	July 2025	-	-
173	2024-0948	Theft	Cooperating Partner/Vendor/ Other Partner	September 2025	-	-
174	2025-0454	Fraudulent practices	Consultant	September 2025	-	-
175	2020-0052	Sexual harassment	Consultant	November 2025	-	-
176	2024-1676	Sexual harassment	Staff member	November 2025	-	-
Total amount (for relevant cases)					1,900,555.63 100%	188,912.16 9.94%

Acronyms

AFAC	anti-fraud and anti-corruption
AI	artificial intelligence
CAR	Central African Republic
CBT	cash-based transfer
DRC	Democratic Republic of the Congo
GAP	global assurance project
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
PIRs	proactive integrity reviews
SEA	sexual exploitation and abuse

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