



World Food
Programme

Office of the Inspector General

Executive Board

COVID-19 Implications for WFP Internal Audit Workplan

SAVING
LIVES
CHANGING
LIVES

July 2020

COVID-19 Assurance Considerations

Two key principles since April 2020:

Principle 1 – Be supportive

Limit our requests on field and HQ operations through:

- Postponing all country office audits planned in Q2 through Q4 – with the possibility of rescheduling only if travel restrictions ease
- Other Headquarters assignments delayed to address Division Directors' conflicting priorities and pressure on staff

Principle 2 - Focus on assurance over new risks, key controls and systems

- Revised assessment of the control and risk environment
- Real-Time Assurance on COVID-19 response
- Maintain work related to workplace culture and the Comprehensive Action Plan (CAP)
- Focus on data-driven work and other remote auditing techniques (SCOPE)

COVID-19 – Impact on Assurance Work Plan as of June 2020

Planned (8):

- Business Continuity Planning and IT remote working solutions
- LESS
- UNHRD
- Fund management
- Asset management
- Procurement G&S
- RBP
- PIR Commodity Management

Fieldwork (1):

- Reassignment process

Drafting report (4):

- Insurance Function
- CBT PIR (FRA and design only)
- Social Media
- Monthly Financial Closure

Completed (5):

- Myanmar operations;
- DRC operations;
- Liberia Follow-up;
- Beneficiary Data mapping;
- School Feeding PIR

New (3):

- SCOPE
- COVID-19 Real Time Assurance
- Promotion process

Cancelled or Postponed (17):

- Country Audits – Afghanistan, Bangladesh, Cameroon, Burkina Faso, Somalia, Djibouti follow-up, Jordan, Lebanon, Algeria, Malawi, Colombia
- Other – NGOs, Consultants management, Modalities and mechanisms determination, Environmental Management Framework, Innovation Accelerator, WINGS configuration

COVID-19 Real-Time Assurance Reviews

May 2020

October 2020

1. Objectives

- Assess the governance and design of the frameworks in place for the COVID-19 emergency
- Identify areas where controls may necessarily have been amended or waived, and assess actions taken to keep risks at a reasonable level in the context of the emergency
- Issue “Real-Time Assurance Information Notes” - **aimed to provide live assurance in a nimble and agile way** to support the organization as it responds to the COVID-19 emergency

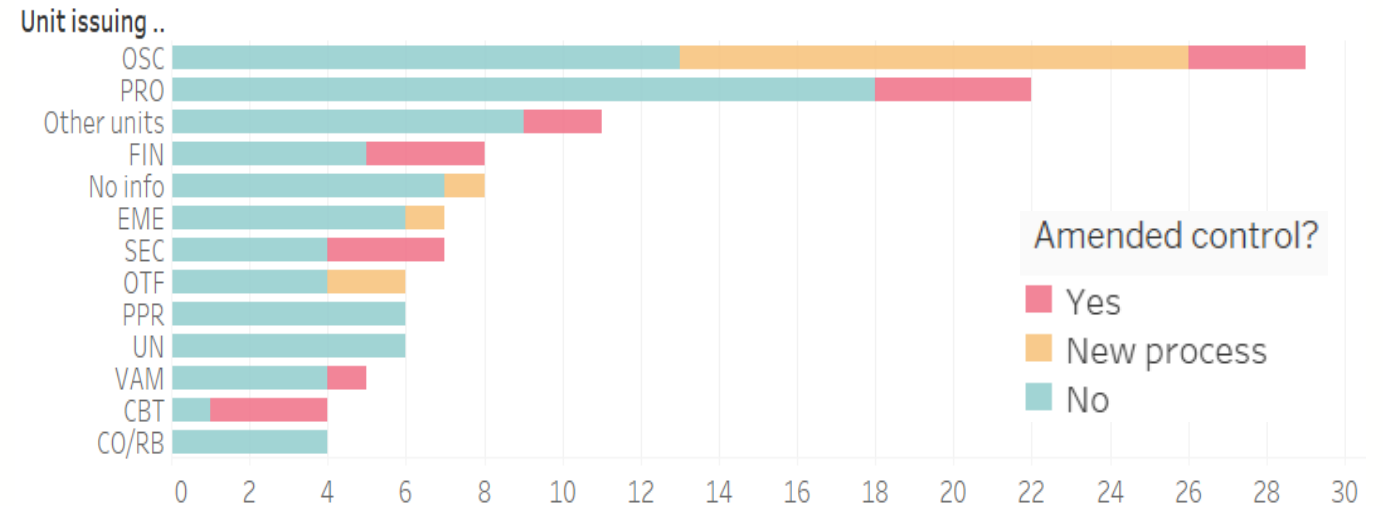
2. Reporting

- **Quick notes to management** on issues identified and conclusions
- **Capping audit report** for public disclosure towards the end of 2020 – thereby providing visibility to the EB and other stakeholders on assurance work carried out
- Capping report will use information notes as evidence base, but will not be a simple consolidation - it will **aim to provide assurance on the overall management of the emergency response, how improvements have been integrated on-the-go and identify thematic/pervasive issues and lessons learned.**

Monitoring COVID-19 Risks and Controls

Over **120 guidance documents** issued by the organization since the emergency started

Guidance reflects efforts of the organization to adjust programme/operations and sustain operations, while ensuring beneficiaries/staff safety



Data and information from the field show:

- **Increased exposure** – scale up of operations, and increased complexity with COs expanding their portfolio of activities and delivery modalities/mechanisms
- **Control activities are being adjusted** – for example: move to remote monitoring, remote assessments and performance management of vendors and partners, biometrics authentication
- Not all COs exposed proportionally by risk impact x likelihood



Getting a clearer view on risks and areas for assurance in the next 3 months for further insights

Current and Other Areas of Work



GLOBAL HUMANITARIAN
RESPONSE PLAN
COVID-19



WFP Global Response to
COVID-19: June 2020

WFP Global Common Services

Governance

Supply chain

Aviation (cargo/pax)

Hubs and logistics ✓

Telecommunications

ETC

Medical services

MEDEVAC

Medical items ✓

Food security

WFP's Global Response

Emergency protocols

Assessments and monitoring

Needs assessments

Remote monitoring

Programme

Direct implementation vs technical assistance

Data and social protection systems

Supply chain

CBT scale-up and delivery mechanisms ✓

Local food purchases ✓

Enabling functions

Funding

Trust Fund ✓

Budget management ✓

Staffing capacity

Staff welfare

Asset management ✓

IT

Data and information

2LOD* and oversight

CO operations



World Food Programme



OIGA areas of work – real time assurance

*2nd Line of Defense

Coordination of the Third Line of Defense

To ensure complementary assurance over WFP operations in a cost-effective manner, the Offices of Evaluation, Internal Audit, and the External Auditor coordinate activities by:

- Discussing and coordinating their approach to the COVID-19 emergency response
- Exchanging on the areas of concern/risks identified
- Exchanging on coverage and approach

For example, Internal Audit shares an update on the areas covered by the Real-Time Assurance activity and Terms of Reference for the various reviews.

This coordinated approach is long-standing, with plans shared across all 3rd LOD leaders annually and as updated.