



WFP EVALUATION & INTERNAL AUDIT

Independent Oversight

Joint briefing on internal audit and evaluation

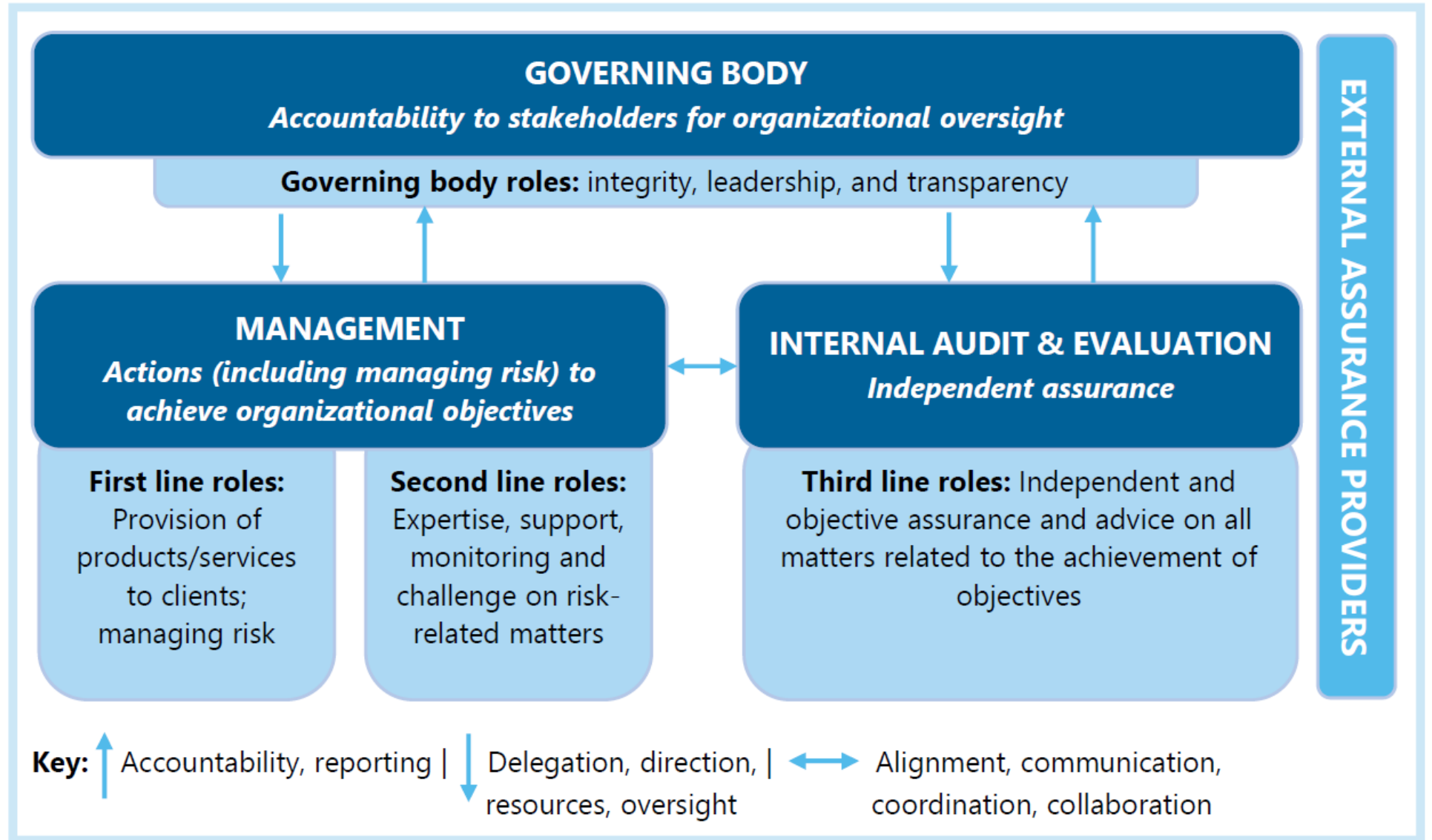
22 April 2022



World Food Programme

SAVING LIVES
CHANGING LIVES

WFP's Three Lines Model



Evaluation vision



Internal Audit vision



Evaluation framework

POLICY
sets vision & strategic direction
for WFP's new evaluation function



STRATEGY
Describes all the elements/workstreams necessary for phased implementation

CHARTER
sets new mandate, governance, authorities & institutional arrangements

Annexed to WFP Management Plan



Internal Audit framework

STRATEGY
sets the strategic direction and priorities of WFP's audit function through key concepts and core values

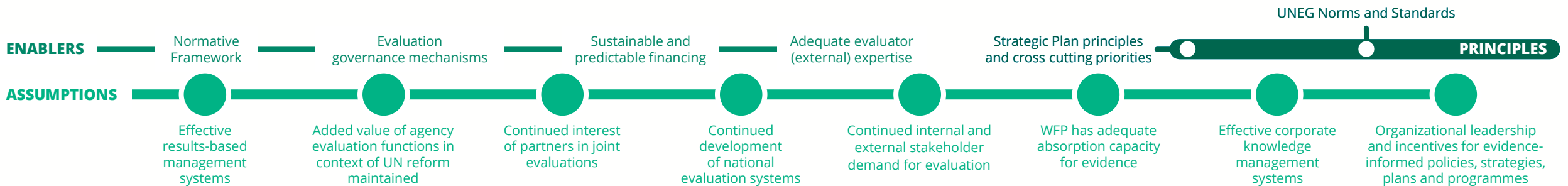
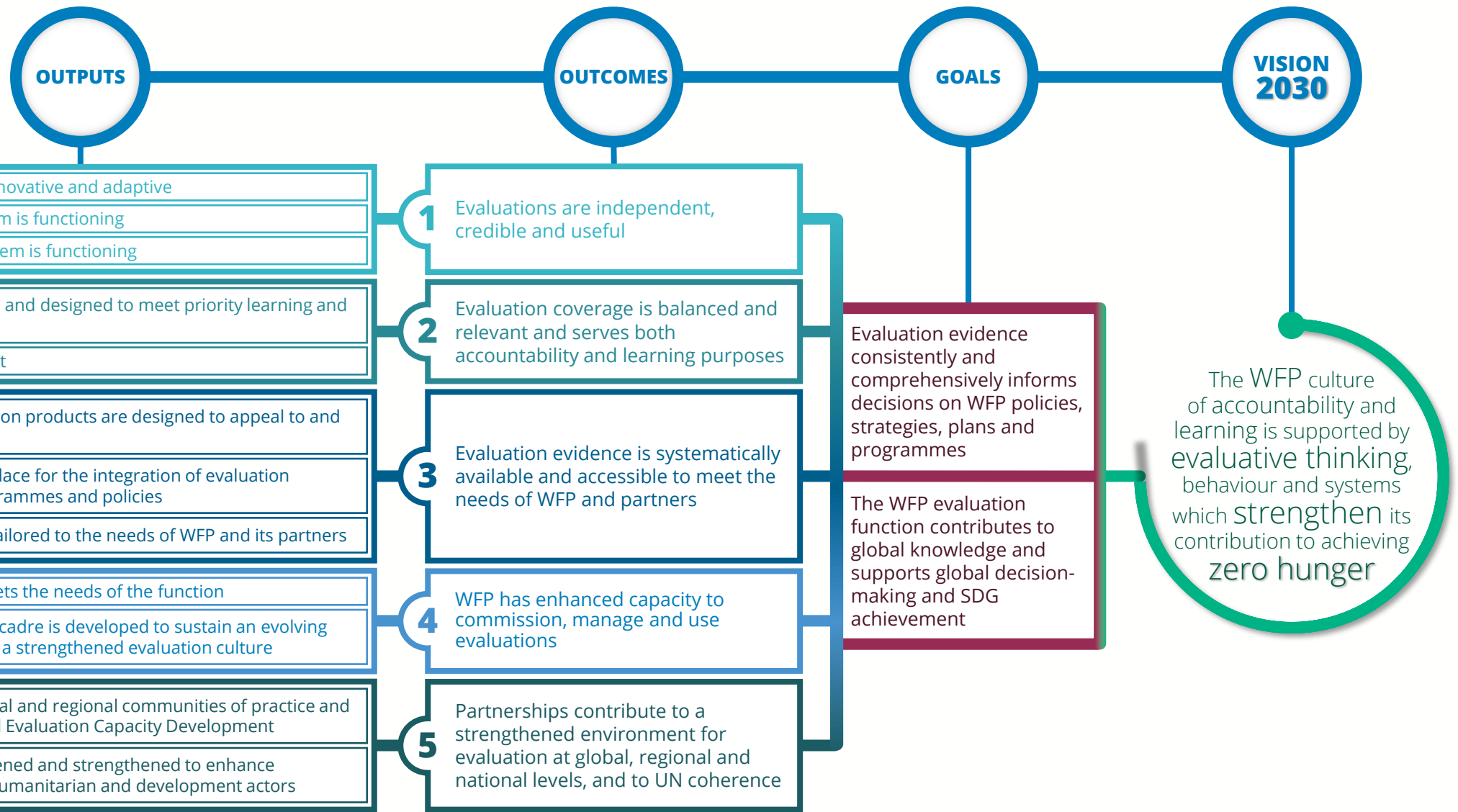


WORKPLAN
defines annual coverage and activities following an independent assessment of the organization's risks and priorities.

CHARTER
sets out independence, mandate, authority and governance

STANDARDS
Mandatory requirements as defined by an international professional standard setting body, that provide a framework for internal auditing

WFP Evaluation Theory of Change



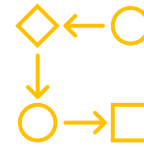
Internal Audit Strategy 2021-2023

- The 2016-2020 internal audit strategy remains broadly relevant...

Auditing what matters	Dynamic risk assessment	Cost-effective assurance	Value for money
Shift the audit focus and coverage from cyclical to risk-based audit	Aligning better audit risk assessment with WFP risk management	Providing better assurance by promoting the Three Lines model	Continue to deliver audit services that are economic, efficient and effective

- ... but needs to be adapted to the current context and in some areas to **enhance OIGA's visibility and value.**
- The relevance of OIGA's work and quality of **insights** requires **stronger communication** efforts for further dissemination of lessons-learned, conclusions and advice.

The new strategy is articulated around three key concepts and deliverables of OIGA: **Assure, Advise and Engage**. It also reaffirms OIGA's core values: **Independence, Transparency, Trust, Innovation, Accountability, Multi-disciplinarity, Analytical.**



ASSURE

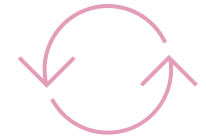
With the 2016-2020 Internal Audit strategy, OIGA has reached an **optimized level of maturity**, confirmed by stakeholders: adequate **coverage of current and emerging risks**, product mix, **credibility and trust** of management and other stakeholders, strategic positioning on corporate themes and risks, **professionalism, quality and skills**.

Aim of the internal Audit strategy 2021 onwards is to **solidify the existing foundation** and finetune current approaches and processes.



Advise

Recognizing the increased insights and analytical capacity of OIGA, the expectation is for OIGA to **enhance strategic engagement**, to evolve WFP's business requirements, workforce development needs, risk assessment strategies, and processes to meet the potential future needs and accompany the growth and changes of the organization.



ENGAGE

Insights from OIGA's work are disseminated effectively beyond the audit report format through **consolidation of insights, knowledge sharing** with management and staff, and risk, control-based conversations with various stakeholders.

Evaluation Approach

To Country Strategic Plan Evaluations

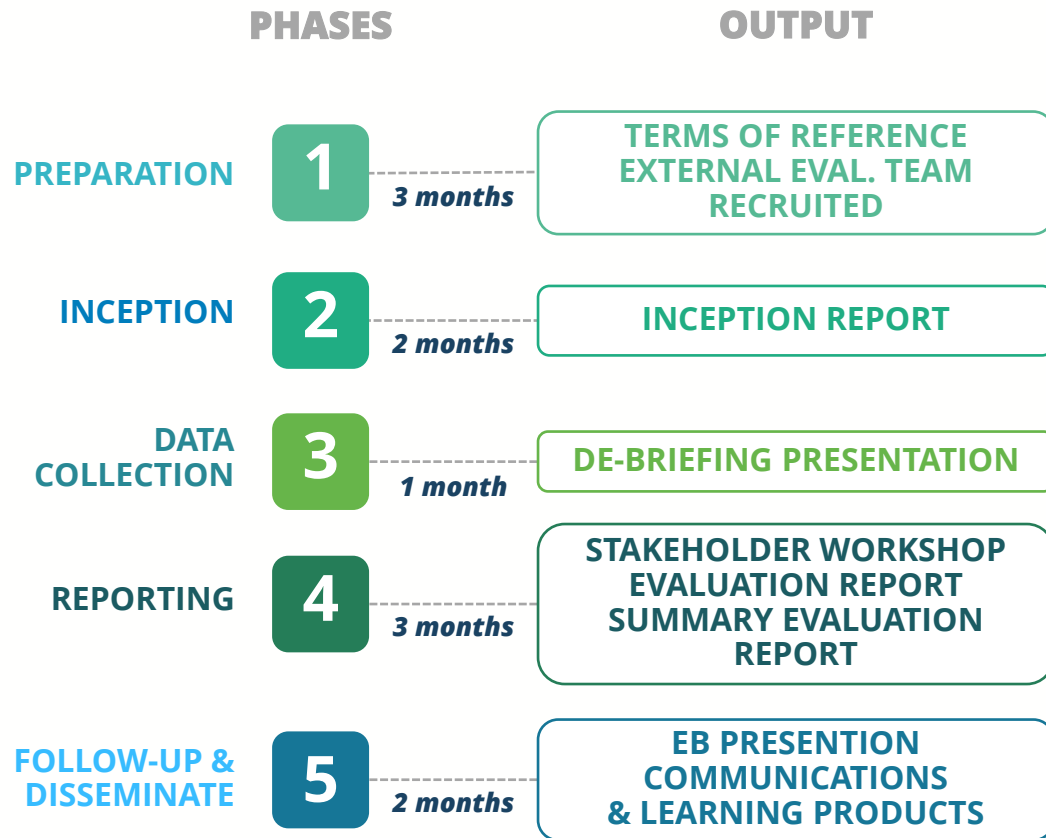


Internal Audit Approach



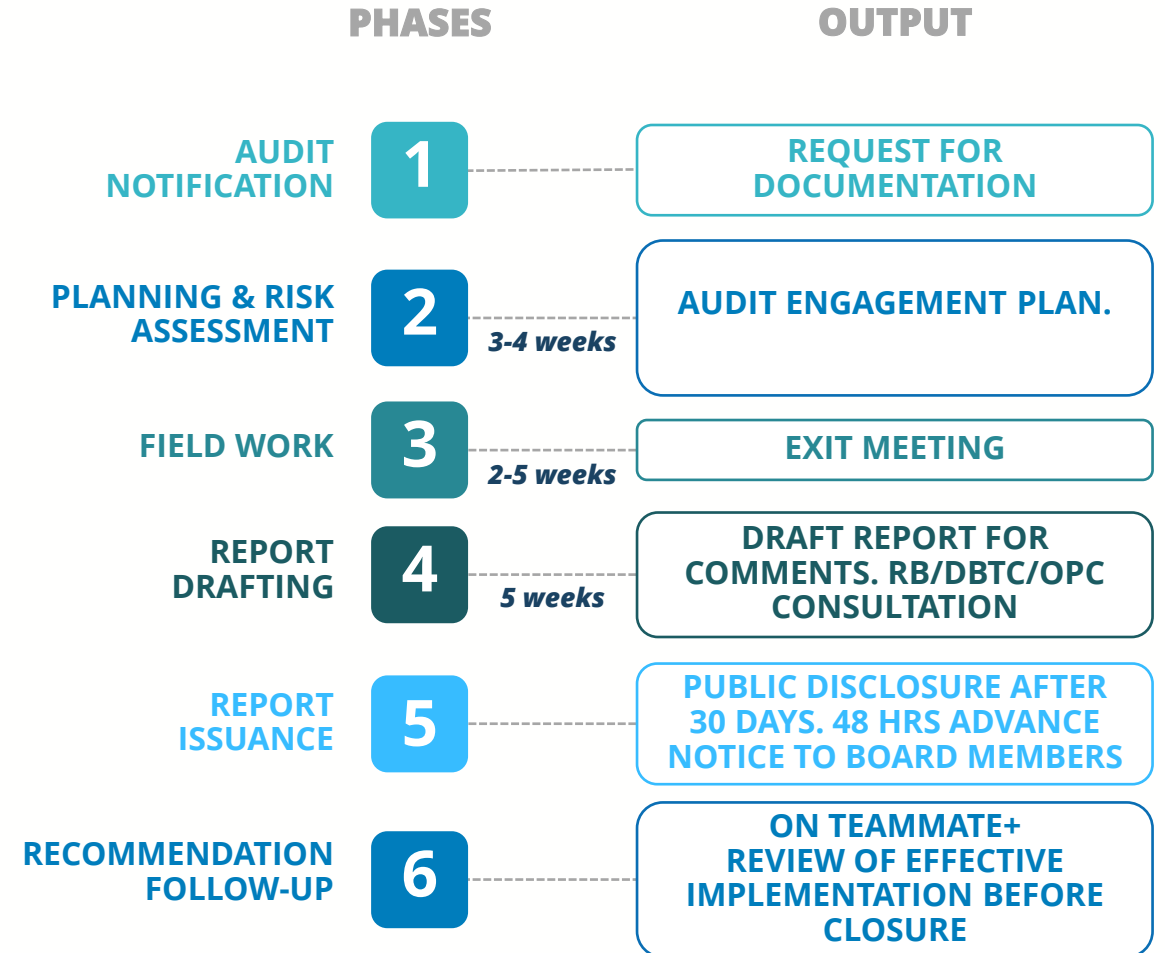
- **Risk-based workplan** building on quantitative data analysis and qualitative stakeholders' input
- **Assurance mapping** for complementarity and synergies (and avoiding overlap)
- **Consultation** with Executive Board **and approval** by the ED
- **Dynamic reassessment** and amendments to the assurance plan (with ED approval)
- **Quarterly reporting** to senior management, the Audit Committee and the Executive Board on the assurance plan's implementation

Evaluation process



Overall timeline phases 1 - 4:
9 months

Internal Audit process



Overall timeline phases 1 - 5:
4 months

Coordination efforts between evaluation and audit

1 Coordination on timing

- AUDIT
- INCEPTION
- DATA COLLECTION

Audits and Evaluations

The timeline only presents information included in the filters at the top. By default: a) only evaluation phases INCEPTION and DATA COLLECTION are included; b) only evaluation statuses PLANNED (TENTATIVE and CONFIRMED), PREPARATION and ONGOING are included; c) only evaluation type SPE is included. Dotted blue line marks 2 July 2021



Link to an online dashboard:

<https://analytics.wfp.org/views/AuditsEvaluations/AuditsEvaluations?:embed=y#1>

2 Coordination on content / coverage

(multi-year as annexed in OIGA's workplan)

Country Office	Rating	3 rd Line Coverage						Thematic/ Specific Focus Areas
		2017	2018	2019	2020	2021	Planned 2022	
Congo DR	High	Advisory		PIR OEV	✓	E	✓	<ul style="list-style-type: none"> • Advisory on CBT reconciliation processes (2017); • PIR Management of NGO Partnerships in DRC (2019); • CSP Evaluation (2019); • Internal Audit of Country Operations (2020); • External Audit of Country Operations (2021-2022) • Internal Audit of Country Operations (2022).
Mali	High	OEV		✓ E		✓	✓	<ul style="list-style-type: none"> • Impact Evaluation Moderate Acute Malnutrition (2017); • CO External audit (2019-2020); • Internal Audit of CBT Mobile Transfers in West and Central Africa (2019); • Internal Audit of Country Operations (2021); • Follow-up Internal Audit (2022).

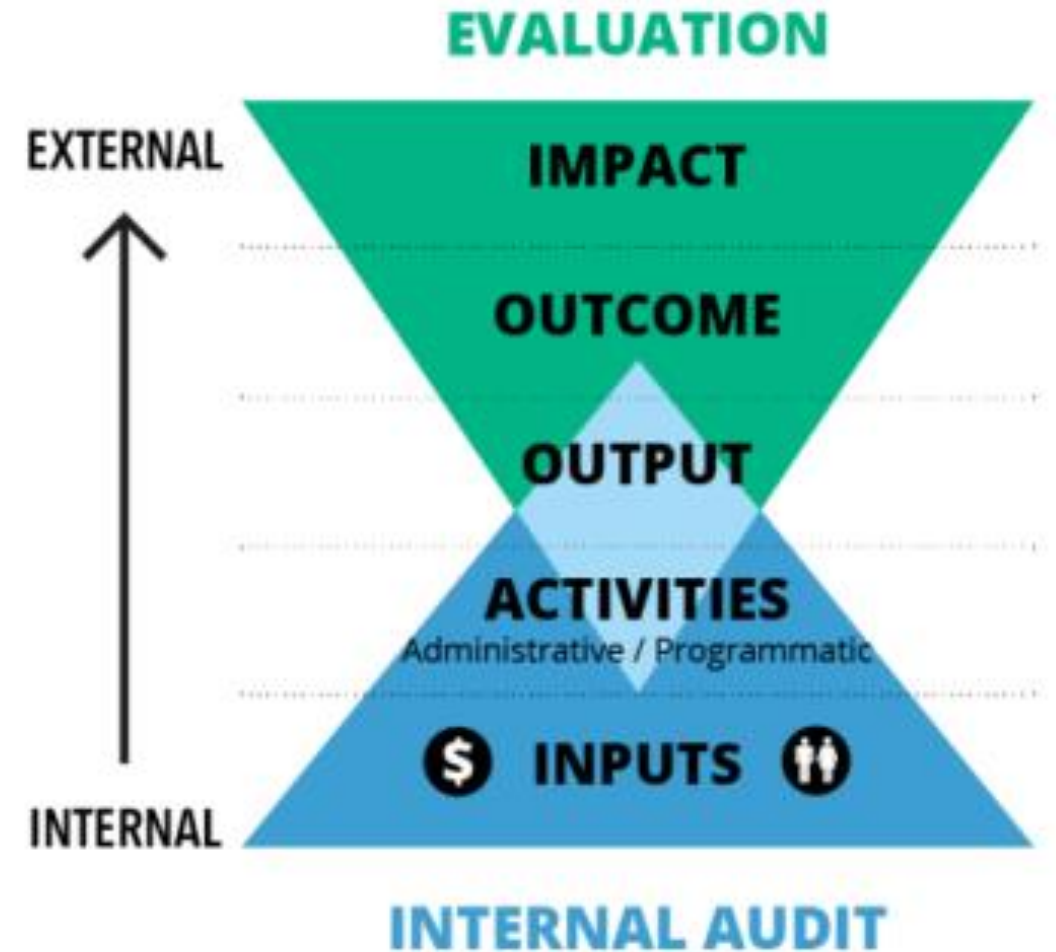
Link to OIGA's 2022 Assurance Workplan:

<https://docs.wfp.org/api/documents/WFP-0000135821/download/>



Preparation of e-libraries is ongoing

Evaluation and Internal Audit – complementary yet different oversight functions



Evaluation and Audit Complementarity



Consolidated monitoring and follow-up of recommendations



Continuous improvement tools for WFP



Knowledge generation



Coordinated audit and evaluation coverage



Independent 3rd Line assurance



Use of external technical expertise



Evaluations inform audits and vice versa

Distinguishing Features

Evaluation

Internal Audit



Focus

Results: Impact, outcome and outputs

Governance and corporate culture
Processes, internal controls and risk mitigation (testing)



Staffing

Evaluations done by outside consultants; Regional evaluation officers support RBs and COs

HQ based audit staff perform most audits (knowledge of context, culture and processes is key)



Timeline

Can last up to a year

Generally, 3 months of intense involvement, communications, requests, reporting



Disclosure process

Board interaction on every report/public disclosure

Board discussion on key/critical risk/public disclosure