



OIG

EBA/2024 - Item 6

Office of the Inspector General – 2023 Annual Report

26 June 2026



WFP
World Food Programme

SAVING LIVES
CHANGING LIVES

2023 Annual Report of the Inspector General

ASSURANCE STATEMENT

- The opinion is based on OIG's assurance work for reports issued between 1 January and 31 December 2023
- All assurance work was conducted in accordance with the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing and OIG's Charter
- No material weaknesses were identified in WFP's governance, risk management or control processes which would significantly compromise the overall achievement of strategic and operational objectives
- OIG identified significant governance, risk management and control issues in WFP that require management attention and follow-up
- Details of key issues identified by OIG during 2023 are presented in paragraphs 33–57 of the annual report

INDEPENDENCE STATEMENT

OIG continued to enjoy organizational independence in 2023. There was no WFP Management interference regarding the selection, scope, procedures, frequency and timing of OIG's oversight activities, and OIG's communication of the results of our work.

Helge Østtveiten, Inspector General a.i.

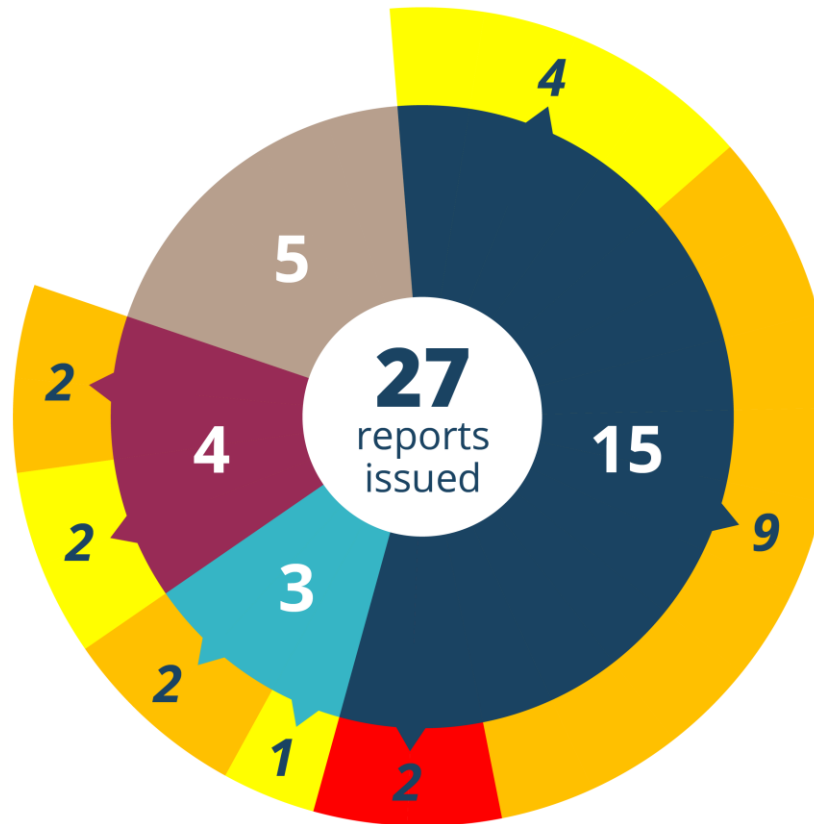
June 2024

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2023 Internal Audit work & engagement-level ratings

27 Internal Audit reports issued:

- Including 15 Audits of Country Operations (representing USD 3.2 billion or 21% of WFP's field expenditures), 4 IT Audits, and 3 Thematic Audits. The remainder of engagements are Advisories, Proactive Integrity Reviews, and project-specific Audits
- 15 of the 27 completed engagements (or 55%) present a 'major improvement needed' or 'unsatisfactory' rating



Categories:

- Country Offices
- Thematic Area
- Information Technology
- Other Categories

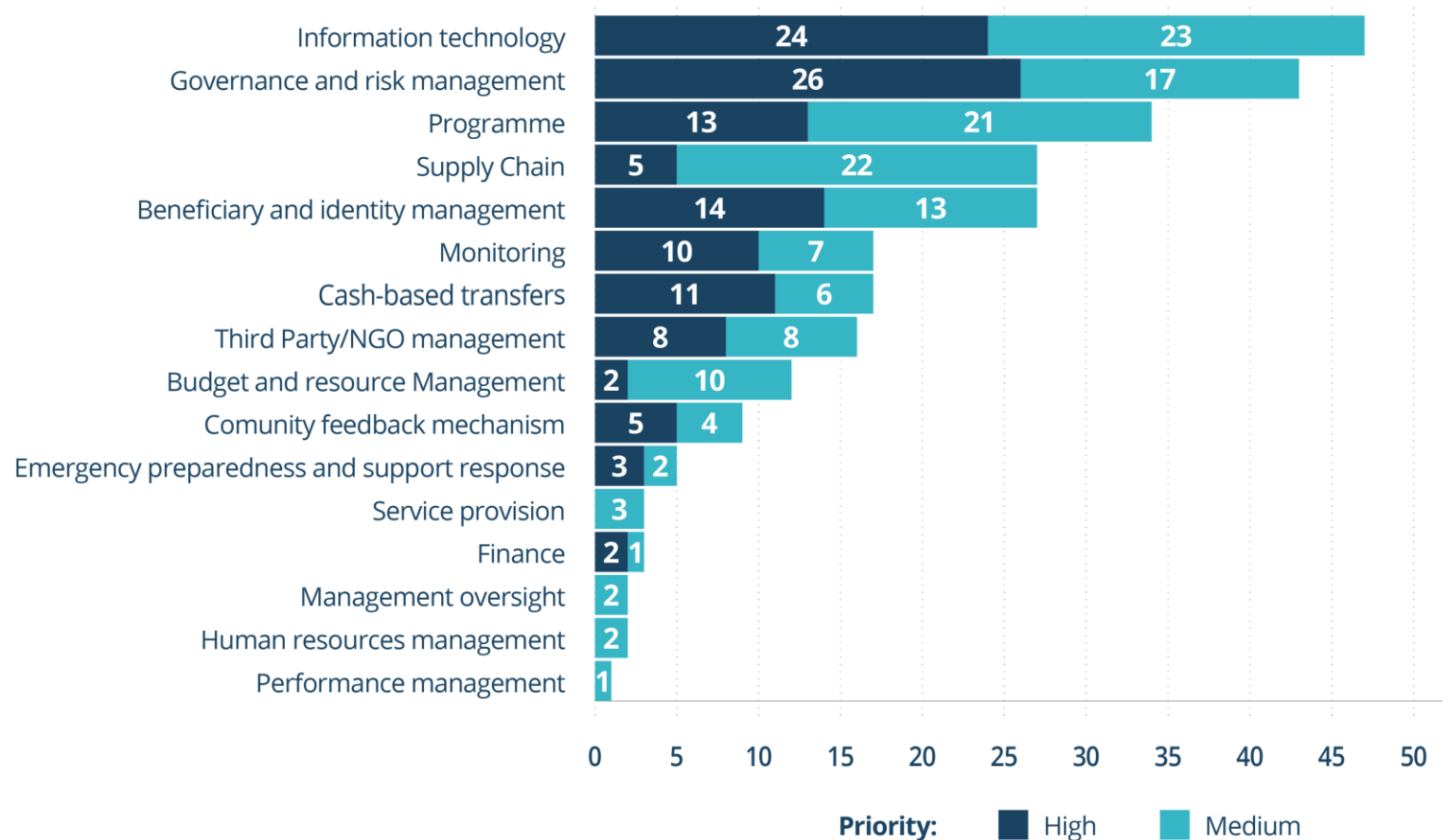
Ratings:

- Satisfactory
- Some improvement needed
- Major improvement needed
- Unsatisfactory

Agreed Actions and key issues identified in 2023

- 265 Agreed Actions issued to management during 2023
- Most recommendations relate to key operational areas and processes such as IT, risk management, programme, supply chain, identity management or monitoring
- Underlying most findings is a low degree of maturity and enforcement of key corporate frameworks, structural and capacity issues, the inconsistent adoption of technology and an unclear delineation of authority between HQ, regional bureaux and country offices

Agreed actions by area of audit universe



Investigation Activities

Flow of Cases – Year-to-date 31 December 2023

