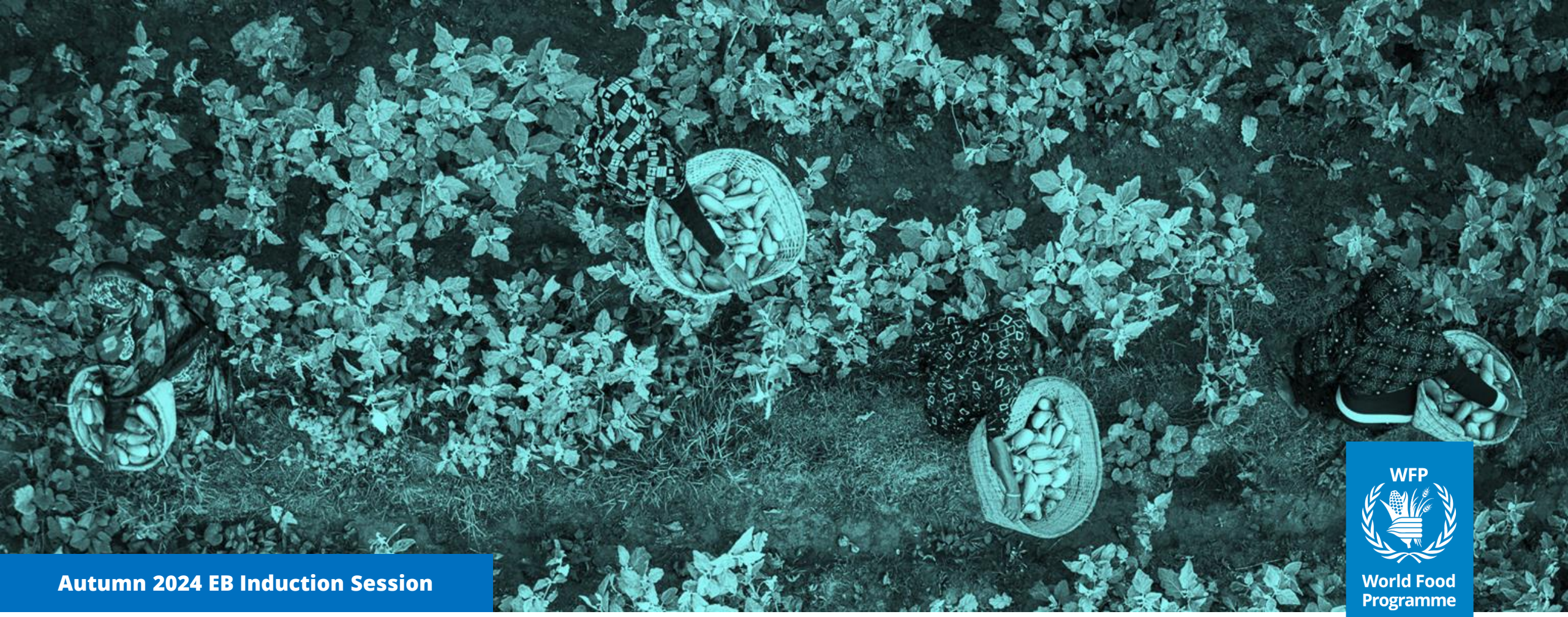


Autumn 2024 EB Induction Session

World Food Programme

RMD
Risk Management Division

WFP
World Food Programme

SAVING LIVES
CHANGING LIVES

September 2024

Risk Management at WFP

Our mission *is to enable risk management leadership throughout WFP supported by integrated tools, guidance, insightful analysis and continuous learning.*

Salvador Dahan

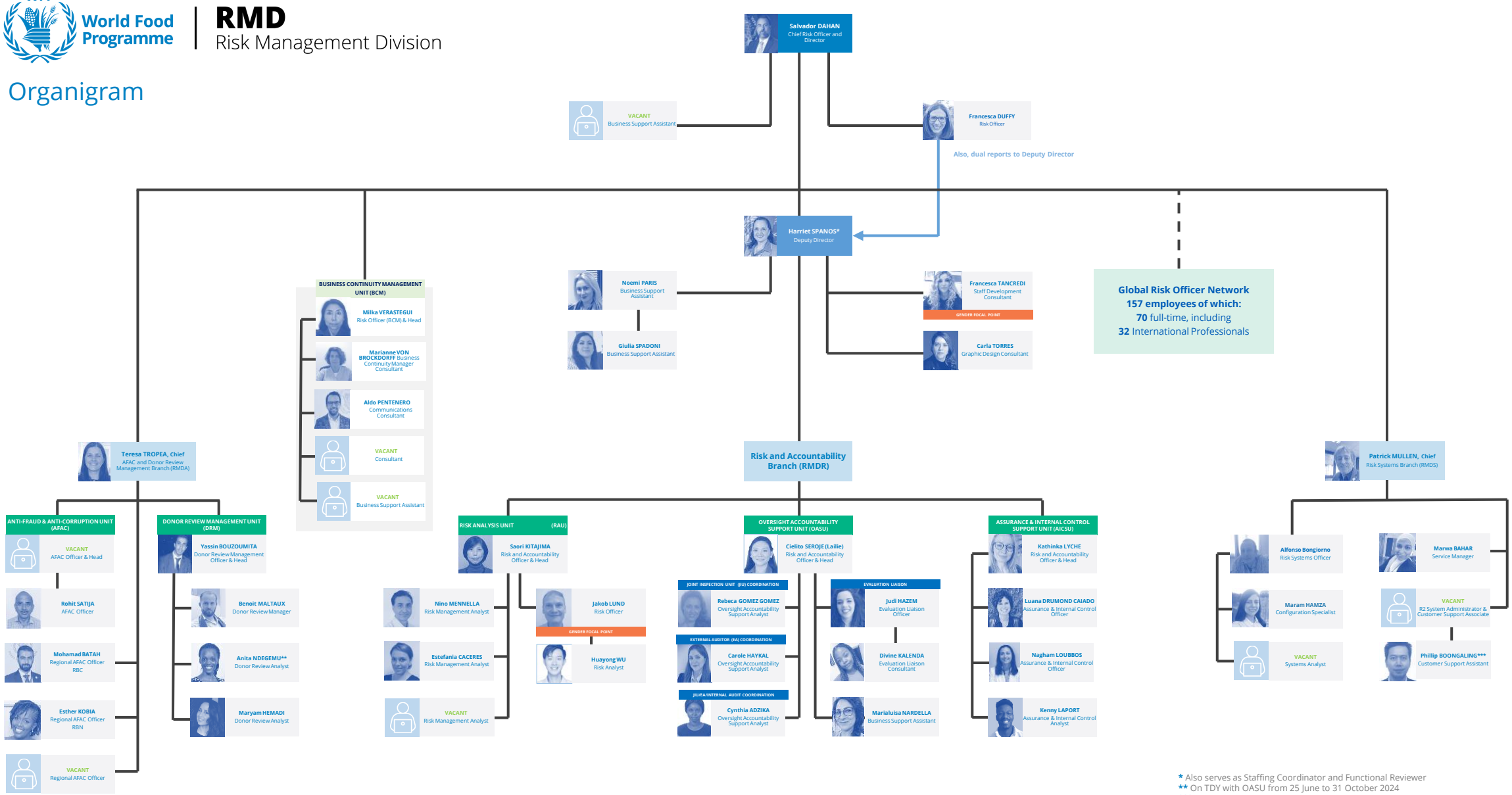
Chief Risk Officer & Director, Risk Management Division

- We aim to establish **a systematic and disciplined approach to identifying and managing risks** throughout WFP, including fraud risks.
- **Key risk management areas** across WFP include risk analysis, reporting and triangulation of oversight findings, management assurance on internal controls, coordination of donor reviews, organizational resilience/business continuity management and an integrated corporate digital solution for governance, risk and compliance (Risk and Recommendation Tracking tool - R2).
- **Global network of Regional Bureau- and field-based Risk Officers, Risk Focal Points, and Anti-Fraud and Anti-Corruption Officers** help bring the risk management process to life – **closest to our operations and the people we serve**.

WFP World Food Programme

RMD
Risk Management Division

Organigram



* Also serves as Staffing Coordinator and Functional Reviewer
** On TDY with OASU from 25 June to 31 October 2024
*** Supporting Front Office 25%

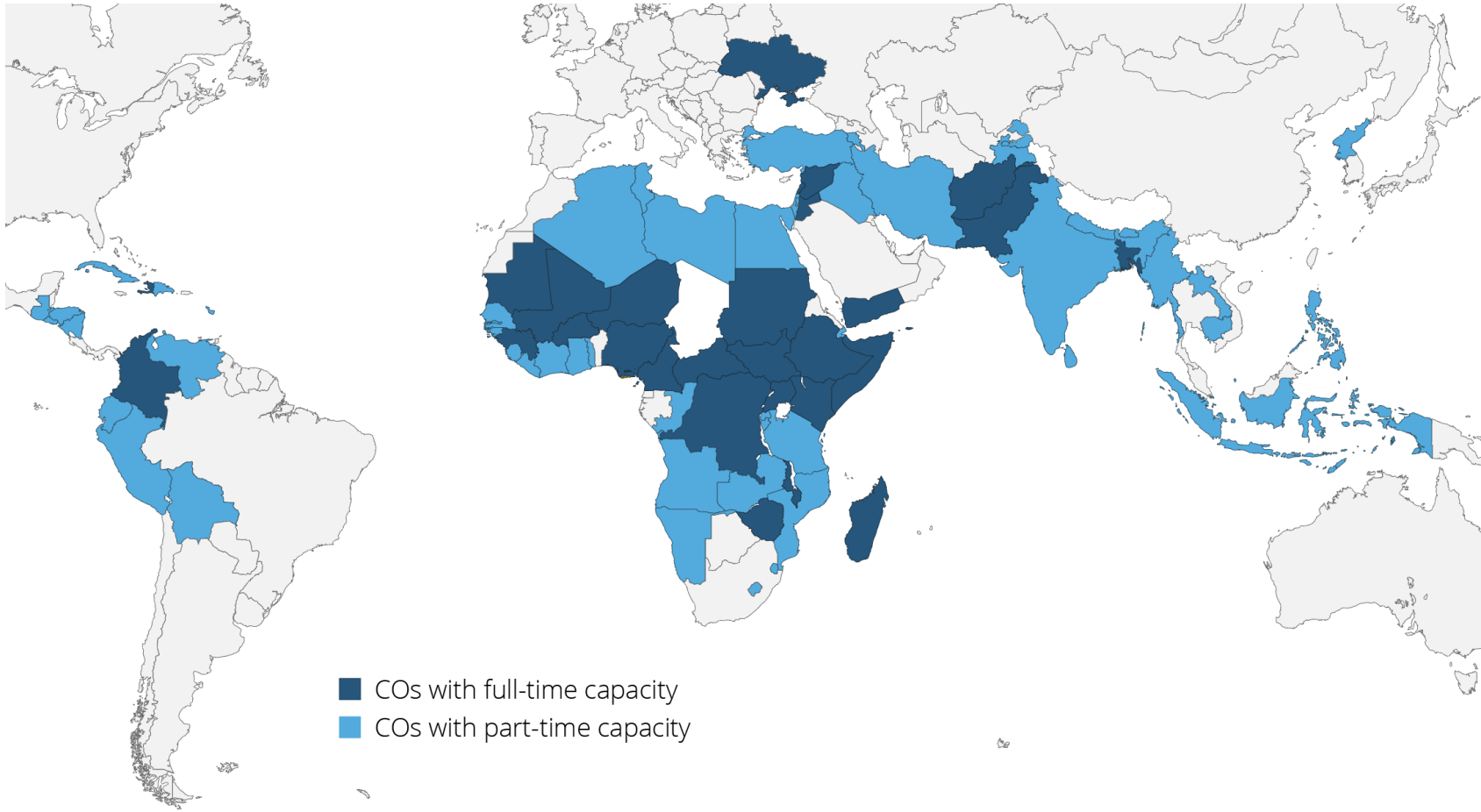
Risk Management Expanding Global Network and Engagement

Risk Network:

- **32 Country Offices and 6 Regional Bureaux** with full-time risk capacity
- **50 Country Offices** with part-time capacity

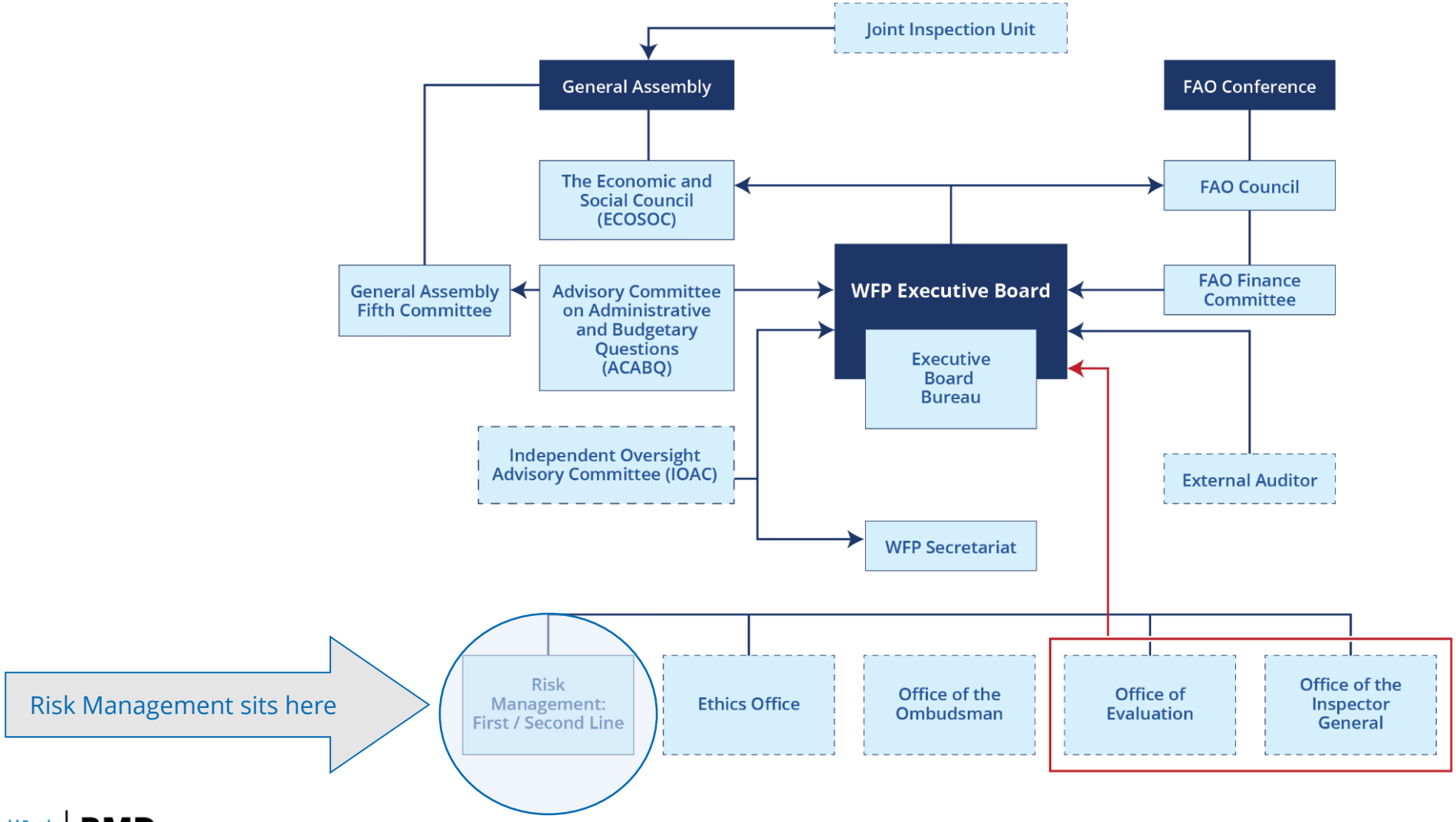
Mobile Risk Officers:

- Since March 2022, RMD coordinated **30+ temporary duty deployments**, in line with 2022 risk management maturity review and External Auditor recommendations
- **Continuous and ongoing regional support**

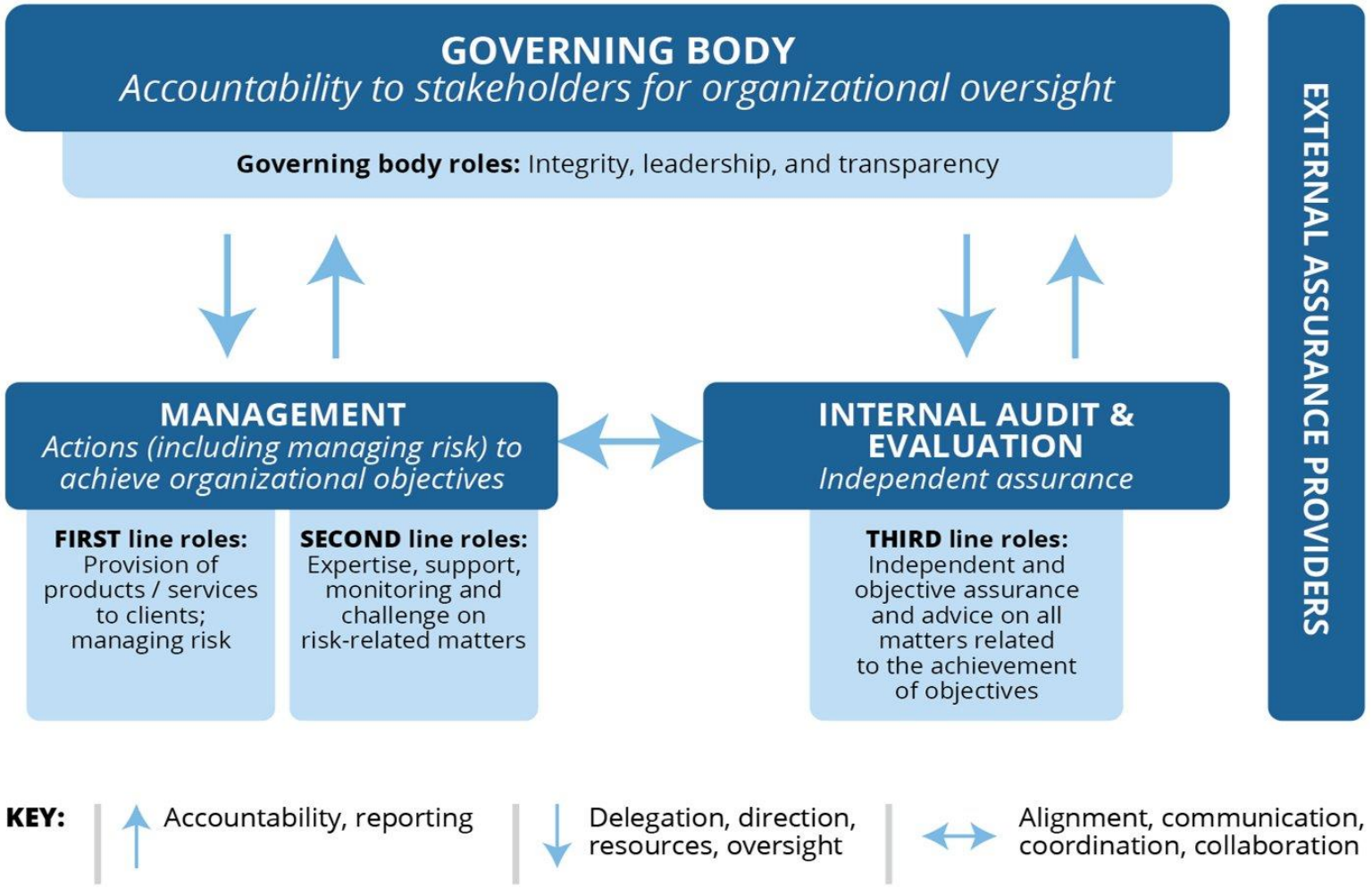


WFP's Overall Governance and Oversight Architecture:

Where risk management sits



Three Lines Model



Overview of Risk Management at WFP and EB Oversight Role

Board documents institutionally led by RMD:

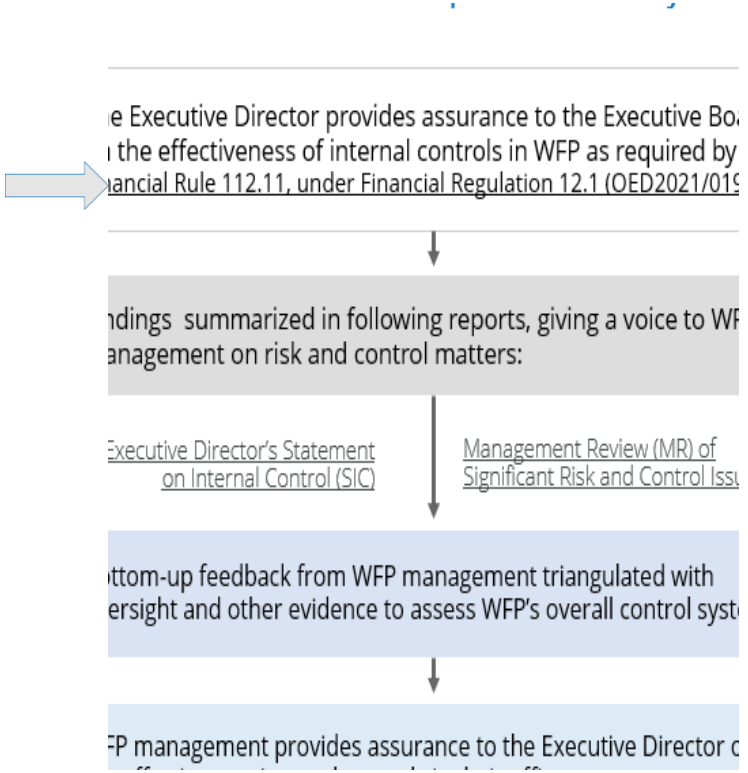
- Internal Control Framework (OED 2015/016)[1]; and
- Board-approved 2018 Enterprise Risk Management Policy[2], 2018 Oversight Framework[3], and 2021 Revised Anti-Fraud and Anti-Corruption Policy[4].

Processes requiring annual updates to the Executive Board:

- Annual Executive Director Assurance Exercise which forms the **Executive Director's Statement on Internal Control** (published in the Audited Annual Accounts) and related Management Review of Significant Risk and Control Issues (Annual Session);
- Coordination and follow-up related to a) reviews conducted by the Joint Inspection Unit of the United Nations System (JIU) (First Regular Session) and b) corporate performance audits conducted by the External Auditor (Annual Session); and
- Management response to the Annual Evaluation Report and Implementation Status of Evaluation Recommendations Report (Annual Session).

Processes requiring regular updates to the internal Risk Committee (new), WFP Independent Oversight Advisory Committee (IOAC) and Executive Director:

- Corporate Risk Register (updated twice annually and presented to Risk Committee) for endorsement and IOAC thereafter)[5]; and
- Implementation status of Evaluation, JIU, External Auditor and Internal Audit oversight recommendations (quarterly updates to IOAC, updates to the Executive Director for relaying progress during pre-Board List meetings).



1 Framework established in September 2011 and updated via Executive Director Circular in 2015 upon United Nations adoption of Three Lines in 2014.
2 First policy approved by the EB in 2005 and the second in 2015. NEW POLICY expected 2025 onward, after evaluation is conducted.
3 First policy approved by the EB in 2011 and previously owned by the Inspector General. NEW FRAMEWORK expected 2025 onward, taking into account the 2023 JIU Accountability Frameworks Review and the EB Governance Review findings.
4 First policy approved by the EB in 2010 and the second in 2015, both previously owned by the Inspector General.
5 Established in September 2011 to mainstream risk management, it considers risks that occur globally, focuses executive management attention to ensure accountability for addressing these risks, and facilitates priority decision-making around these risks.

Induction Background: External assurance and internal oversight

Governance and functional structure and reporting

External Audit **(EA)**

EB reporting:

- RMD designated institutional focal point for corporate performance and field audits, monitoring / tracking recommendations
- RMD prepares annual EA recommendations implementation status report [embedded annex in Audited Annual Accounts (from EB.A/2024)]
- Where applicable, findings/synergies summarized in RMD's *Management Review of Significant Risk and Control Issues* (EB.A)
- From EB.2/2024: Separate summary field report on EA Management Letters

Management reporting:

- Risk Committee/IOAC/ED Briefs
- EA recommendations monitoring, validation & closure

Joint Inspection Unit **(JIU)***

EB reporting:

- RMD designated institutional focal point for JIU reviews and UN System Chief Executives Board (CEB) coordination
- RMD prepares JIU annual report for EB.1
- Regular email updates via EBS on JIU reports issued throughout year (effective Jun 2023)
- Where applicable, findings/synergies summarized in RMD's *Management Review of Significant Risk and Control Issues* (EB.A)

Management reporting:

- Occasional surveys to field (e.g., racism, discrimination, insurance, PSEA)
- External Oversight dashboard (to be made available to EB on restricted site – *in progress*)
- Risk Committee/IOAC/ED Briefs

Established by General Assembly Resolution 31/192 (22 December 1976), the JIU is the **only independent external oversight body of the United Nations system mandated to conduct **evaluations**, **inspections,** and **investigations** system-wide*

Office of Internal Audit **(OIGA),** Office of Inspector General **(OIG)**

EB reporting:

- OIGA issues recommendations (a.k.a. as "agreed actions") from internal audit, inspection and proactive integrity review (PIR) reports. With the exception of PIRs, which are unrated, recommendations are classified in terms of "Medium" or "High" priority. Summarized in Annual Report of the Inspector General (EB.A).
- Internal audit reports and accompanying management comments posted on WFP's public website since 2013, in accordance with the *Revised policy for disclosure of oversight reports issued by the Office of the Inspector General* (4th iteration since 2010) which allows Permanent Representations accredited to WFP to request various OIG reports
- Where applicable, findings/synergies summarized in RMD's *Management Review of Significant Risk and Control Issues* (EB.A)

Management reporting:

- RMD reports on Corporate Results Framework Key Performance Indicator (KPI) in Annual Performance Report (EB.A)
- Risk Committee/IOAC/ED Briefs

Office of Evaluation **(OEV)**

EB reporting:

- OEV issues impartial, systematic assessments of WFP activities, operations, strategies and policies via: i) Centralized evaluations commissioned and managed by OEV and presented to EB for consideration; ii) Decentralized evaluations commissioned and managed by management; and iii) Impact evaluations managed by OEV at the request of country offices.
- Management responses to centralized evaluations are presented to EB at each session, preceded by roundtable
- Management responses to the *Annual Evaluation Report* and *Implementation Status of Evaluation Recommendations Report* presented at EB.A (at EB.A/2024, a qualitative analysis was included by management for 1st time in latter)
- Where applicable, findings/synergies summarized in RMD's *Management Review of Significant Risk and Control Issues* (EB.A)

Management reporting:

- RMD report Corporate Results Framework Key Performance Indicator (KPI) in Annual Performance Report (EB.A)
- Risk Committee/IOAC/ED Briefs/Informal sessions and roundtables

Risk Management at WFP

Risk Framework

STRATEGIC
Risk Hungry

OPERATIONAL
Risk Averse

FIDUCIARY
Highly Risk Averse

FINANCIAL
Risk Averse

Risk Escalation

Risk Assessment

RISK APPETITE

Decisions and resources

Roles and Responsibilities

REGIONAL / COUNTRY DIRECTORS

FIRST LINE
- Assign Risk Owners
- Define/Monitor Risk appetite metrics
- Chair regular risk discussion

RISK OWNERSHIP
Risk Identification
Risk Assessment
Risk Mitigation
Risk Monitoring

SECOND LINE
- Strengthen accountability mechanisms
- Advise, Guide & Challenge in each risk specialism

RISK APPETITE
Policies and Standards

FUNCTIONAL HEADS

Risk Appetite

To achieve **common understanding** of those risks with which WFP is comfortable and those it is not among internal and external stakeholders

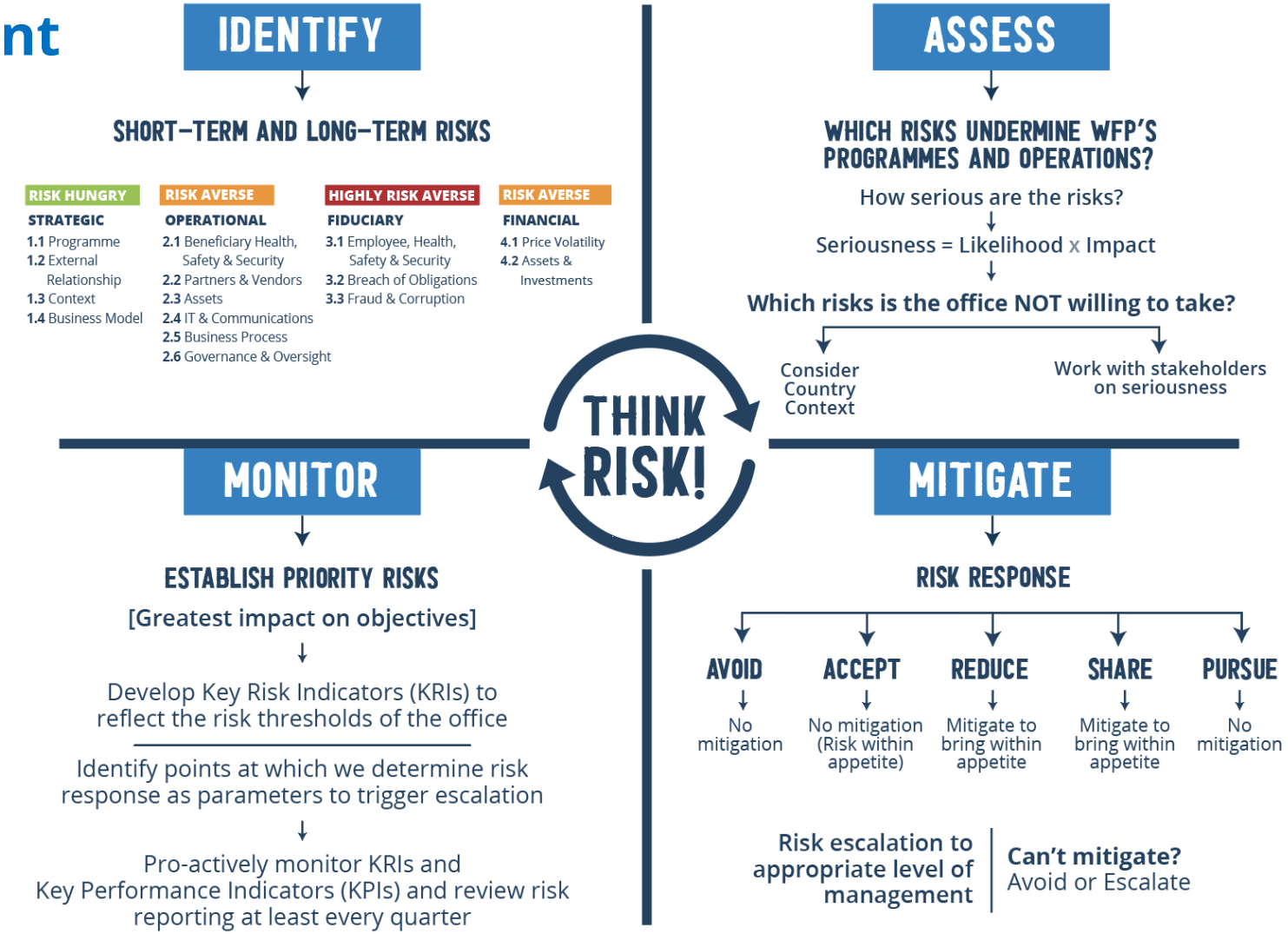
Risk Appetite Statements and mechanisms to embed them throughout the organization with risk metrics for tracking

Focus on potential events/incidents which might have the largest impact on WFP today and in the future

World Food Programme | RMD

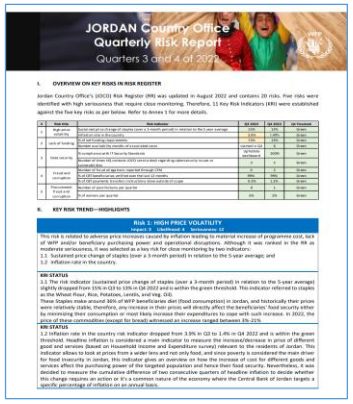
From **tacit risk management** to a **structured and integrated approach**

Risk Management Lifecycle



RMD Strategy 2024-2025

Progress on Risk Monitoring and Embedding Risk since last Policy approval



- Global Country Office risk register analysis
- Risk reporting, KRI template, KRI Library
- **Refined Risk Catalogue**

3rd ERM Policy approved at EB.2

- **Roles of field managers** in risk monitoring defined
- **Rollout of ERM Policy** through field visits and training / workshops

2018

2019

Risk-informed operational adjustments

Risk monitoring tools

2020

- **Country COVID-19 Risk Registers**
- **Annual Country Report 2020**: risk management section introduced (link)
- **KRI Library**

3 COs started reporting KRIs

9 COs reporting KRIs

2021

15 COs reporting KRIs

2022

Dec 2023
21 COs & 2 RBx reporting KRIs

2023

As of 31 Jul 2024
26 COs & 2 RBx reporting KRIs

2024

- **26 COs & 2 RB quarterly report on key risk behaviors:** Afghanistan, Burkina Faso, Cameroon, Central African Republic, Chad, Colombia, Côte d'Ivoire, Democratic Republic of Congo, Ethiopia, Gambia, Guinea, Jordan, Kenya, Lebanon, Madagascar, Mali, Niger, Nigeria, Pakistan, South Sudan, Sudan, Syria, Uganda, Ukraine, Yemen, Zimbabwe, and Western Africa Regional Bureau (RBD) and Southern Africa Bureau (RBJ). 8 COs in process of identifying KRIs.
- **23 CO & 4 RB Risk Committees established in:** Afghanistan, Burkina Faso, Cameroon, Chad, Central African Republic, Democratic Republic of Congo, Ethiopia, Ghana, Jordan, Kenya, Lebanon, Madagascar, Mali, Mauritania, Niger, Nigeria, Republic of Congo, Senegal, South Sudan, Sudan, Syria, Tanzania, Yemen, Middle East-North Africa-Eastern Europe Regional Bureau (RBC), Eastern Africa Regional Bureau (RBD), Western Africa Regional Bureau (RBN), Southern Africa Regional Bureau (RBJ).

WFP World Food Programme | RMD

Risk Community of Practice Continued Engagement and Achievements

TRAINING & GUIDANCE

- **Risk Management Learning Path** launched in Oct 2022
- Country Director (CD)/Deputy CD Induction
- Risk Webinar for Senior Managers
- ERM Manual
- RMD Collection *(Knowledge Management on WFPgo)*
- RMD Onboarding for Risk Professionals
- Risk Monitoring Standard Operating Procedures (SOP)
- SOP on Fraud Allegation Management for Division Directors, staff & AFAC Focal Points
- Loss Reporting Protocol
- External facing Key Risk Information Sharing Template
- Overarching Incident Escalation Guideline

e-learning Stats (since launch)

- **Three Lines – 7,599 (Sep 2019)***
- **Minimum Control Standards for Managing 3rd Parties in Emergencies – 1,168 (Jun 2021)**
- **Intro to Risk Mgmt. – 3,528 (Nov 2021)**
- **Internal Control in Action – 4,897 (May 2022) ****
- **Risk Mgmt. for Senior Decision-Makers – 2,204 (Jun 2022)**
- Revamped with ETO corporate mandatory **PSEA/AFAC WeLearn** training launched 5 Sep: **94% completion rate as of 23 Sep 2024** – 21,233 out of 22,422 eligible staff

** broke 1st non-mandatory training record*
*** surpassed 1st non-mandatory training record*

ENGAGEMENT

- **Risk Network**
  - **157 members (70 Full-Time & 87 Part-Time)**
  - Global Risk Officers Retreat (24-27 Jan 2023): **52 Risk Officers participated**
  - Monthly calls with updates from regions and country offices on exchange of views/risk management practices, supported by HQ functional leads invited as guest speakers (e.g., Ethics on Organizational Conflicts of Interest, etc.)
  - First Regional Bureau Risk Officer Retreat (18-20 Jul 2023)
- **Risk management updates to HQ Governance Committee:** Positive CRR engagement and Framework for Management Oversight
- RMD Year in Review
- **External Engagement:**
  - HLCM Risk Forum:
  - Other UN: FAO, UNHCR, UNICEF, WIPO
  - Grand Bargain/ICRC Risk Sharing Platform including participation in a tabletop exercise
  - Internal Control in Action, Risk Management Life-Cycle & AFAC Awareness for CPs training materials uploaded to UN Partner Portal

SECOND LINE

- **Framework for Management Oversight at WFP** (OED2023/007)
- **Missions / TDYs including** to conduct Fraud Risk Self-Assessments
- **Performance Planning and Risk Registers coordination:** webinar
- **Risk monitoring implementation / support**
- **CO risk profile and thematic analysis:**
  - Dissemination of Country Office Risk Register Thematic Analysis to Country, Regional and Functional Directors, and Global Risk Officer Network annually
- **Annual Executive Director Assurance Exercise triangulation and analysis reporting to COs, RBx and functions:**
  - Global and regional webinars on results
- **Second Line risk implementation (selected):**
  - Anti-Fraud Anti-Corruption guidance and training
  - BCM implementation working group
  - Cash-Based Transfers fraud risks catalogue, assurance framework
  - Corporate travel standards memorandum
  - Environment and Social Sustainability framework
  - Emergency protocols
  - Food Safety & Quality guidance and risk appetite statement
  - Global Assurance Project
  - Guidance on direct assistance provision through government entities
  - Insurance policy / strategy
  - Localization policy
  - Personal Data Privacy Task Force
  - Risk management workshops
  - Thematic risk register guidance

RISK MANAGEMENT COMMUNICATION AND FEEDBACK

Risk Management Division Learning Channel

Learning Essentials

Introduction to risk management –

- provides structured approach to integrating risk management in WFP work plans and activities through risk identification, risk assessment, risk response & mitigation and risk monitoring.

Three Lines –

- provides an introduction to WFP risk management model and internal controls outlined in 2018 WFP Oversight Framework
- most popular non-mandatory course in 2020

Internal Control in Action –

- accompanied by complementary field guide
- provides practical advice on how to implement better and smarter controls using WFP specific real-life examples
- most popular non-mandatory course in 2022 and to date

For Risk Professionals

Minimum Control Standards for Managing Third Party Risks in Emergencies –

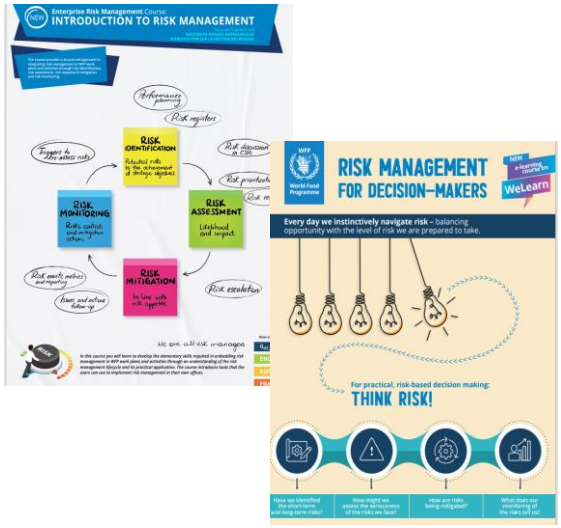
- launched during COVID-19 pandemic
- designed to support colleagues in reducing likelihood of fraud and wrongdoing during emergencies
- focused on work with third parties (NGOs, vendors, Financial Service Providers)

Risk Management for Decision-Makers –

- builds on Intro to Risk Management course
- targets more senior staff, however, other levels have taken

Risk Management Learning path 4-course certification –

- **Three Lines** – launched Sep 2019, 7,928 learners to date
- **Introduction to Risk Management** – launched Nov 2021, 3,224 learners to date
- **Internal Control in Action** – launched May 2022, 4,753 learners to date
- **Risk Management for Senior Decision-Makers** – launched Jun 2022, 2,021 learners to date



RMD Learning Channel trainings **can be opened to EB Membership on request**!

Annex

July 2024 Corporate Risk Register

Corporate risk	Lead	Trend
Fraud & corruption	Deputy Executive Director	→
Beneficiary protection	Programme Operations	→
Operational partnerships	Programme Operations	→
Funding gap	Partnerships & Innovation	NEW
Employee duty of care	Workplace & Management	→
Digital transformation	Workplace & Management	→
Programme focus	Programme Operations	→
Workforce alignment	Workplace & Management	→

Next review in late early December 2024

2024 CRR Example Dashboard

I. Fraud & Corruption

Fiduciary

C. SKAU
DED & COO

High*
Impact 4
Likelihood 5

RISK CAUSE	RISK EVENT	RISK EFFECT
Complex operating environments Limited monitoring capabilities Insufficient mechanisms to identify, prevent or detect fraud and corruption Insufficient capacity at RB and CO-level for the management and oversight of CPs Insufficient coverage and frequency of monitoring activities	Employees/Vendors/CPs/Host Communities engaging in and/or facilitating fraud and corruption, including: • Misappropriation of assets • Misrepresentation of information • Offering or accepting bribes • Colluding for an improper purpose	• Loss of WFP resources • Funding withdrawal/suspension • Low employee morale and decreased productivity • Compromised relationships with host governments, CPs and vendors • Under-achievement of objectives • Loss of trust / reputational risks

EW MITIGATION ACTIONS	OWNER (SUPPORT)	STATUS	DUE DATE
Ensure focused fraud risk assessments carried out in all high-risk COs at least once every three years	RMD	94%	Q4 24
Augment RB Management Services' capacities to systematically conduct risk-based oversight missions to COs & improve performance management dashboards	MSD	Complete	Q4 23
In the Community Feedback Mechanism (CFM) area, review and publish guidance on handling fraud allegations coming through the CFM	PPG (RMD)	In progress	Q3 24
Update the existing guidance on mandatory compliance of spot-checks	Operational Partners	In progress	Q4 24

	KEY RISK INDICATOR	Owner	2021	2022	2023	2024 May	Threshold
PREVENTIVE	% completion of mandatory training on prevention of fraud and SEA	RMD	90%	94%	49%	94%	>80% 65-80% <65%
	% completion of Annual Conflict of Interest & Financial Disclosure Programme	ETO	100%	99%	99.9%	87.5% (Jun)	>99% 90-99% <90%
	% of food procurement waivers	SCO	13%	13%	19%	22%	<10% 10-20% >20%
	% of goods and service procurement waivers	SCO	27%	25%	25%	25%	<10% 10-20% >20%
	# of officers with high-risk role combinations in WINGS	FIN / SCO	377	385	335	167	<100 100-200 >200
ECTIVE	# of fraud and corruption cases reported to OIGI	OIG	443	491	825	418	80-100 60-80 100-200

WFP Risk Categorization

Four risk categories, 15 risk areas and 41 risk types

1. Strategic

Risk hungry

1.1 Programme
- 1.1.1 Intervention misaligned with outcome
- 1.1.2 Skills shortage/ mismatch
- 1.1.3 Funding insufficient

1.2 External relationship
- 1.2.1 Restrictive donor funding
- 1.2.2 Misalignment with UN system, governments, partners and non-state groups
- 1.2.3 Disinformation

1.3 Context
- 1.3.1 Conflict
- 1.3.2 Natural disaster
- 1.3.3 Economic crisis

1.4 Business model
- 1.4.1 Failure to innovate
- 1.4.2 Weak/poor execution

2. Operational

Risk averse

2.1 Beneficiary Health, Safety and Security
- 2.1.1 Poor assistance quality
- 2.1.2 Lack of protection

2.2 Partners and Vendors
- 2.2.1 Inadequate availability or capacity
- 2.2.2 Poor/inconsistent quality
- 2.2.3 Inability to safeguard own security

2.3 Assets
- 2.3.1 Deliberate damage
- 2.3.2 Accident

2.4 IT and Communications
- 2.4.1 Utility outage/ disruption
- 2.4.2 System failure
- 2.4.3 Cyber incidents

2.5 Business Process
- 2.5.1 Supply chain disruption
- 2.5.2 Mistimed scale–up/down
- 2.5.3 Disruption from change programmes

2.6 Governance and Oversight
- 2.6.1 Poor decision-making processes/quality
- 2.6.2 Inadequate monitoring, reporting and escalation
- 2.6.3 Lack of accountability

3. Fiduciary

Highly risk averse

3.1 Employee Health, Safety and Security
- 3.1.1 Inadequate occupational health or psychosocial well-being
- 3.1.2 Poor safety
- 3.1.3 Insufficient security

3.2 Breach of Obligations
- 3.2.1 Policies and standards
- 3.2.2 Regulations or laws
- 3.2.3 Third party contracts
- 3.2.4 Donor agreements

3.3 Fraud and Corruption
- 3.3.1 Corruption
- 3.3.2 Misappropriation-Cash
- 3.3.3 Misappropriation-Other Assets
- 3.3.4 Fraudulent reports

4. Financial

Risk averse

4.1 Price Volatility

4.2 Assets and Investments
- 4.2.1 Misutilization of assets
- 4.2.2 Investment loss

Use it as a **spot checklist** to identify priority risks and some other risks one might have missed

Framework for Management Oversight at WFP

Practical tips for Management Oversight

1. Conduct continuous oversight with performance lenses

2. Plan at least two months ahead

3. Ensure adequate senior technical expertise

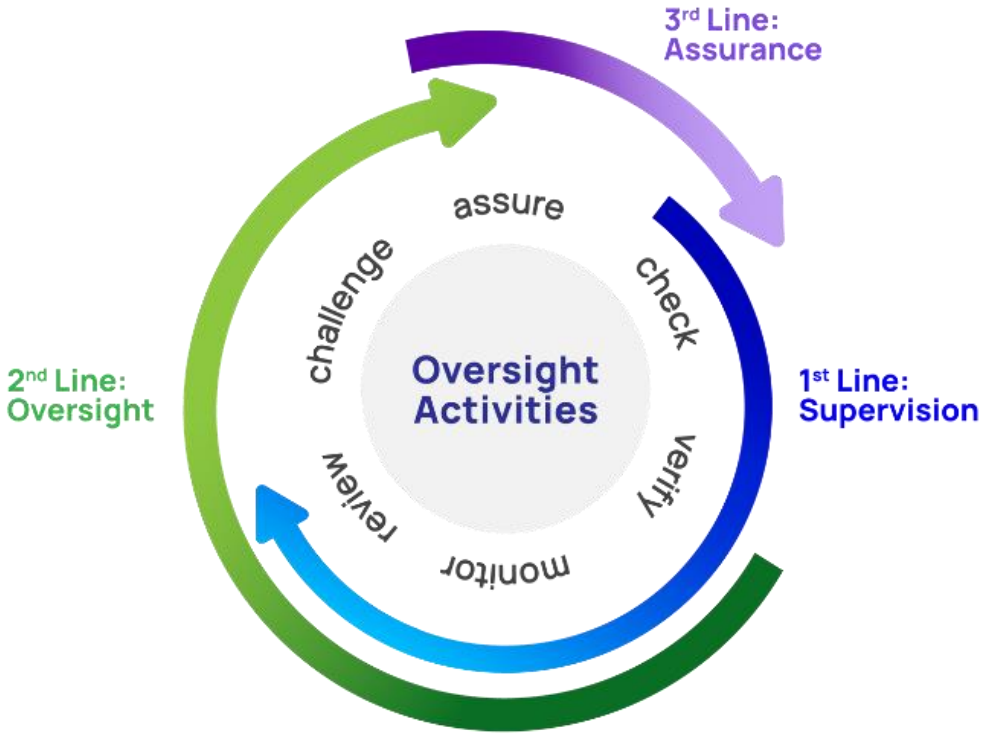
4. Collaborate with concerned units

5. Document findings & define action plan

6. Escalate & follow-up high priority recommendations

7. Constructively challenge the first line

8. Provide support to address issues



Management Review of Significant Risk and Control Issues, 2023

The Executive Director's Assurance Exercise concluded in January 2024 with **94% submission rate** by the deadline.

Enhancements to the 2023 Executive Director's Assurance Exercise included:

- Incorporating **WFP's Reassurance Action Plan** elements by sharpening questions across all control areas and adding a new section on targeting;
- **Streamlining while addressing gaps** by reducing duplicative questions and adding new topics such as supply chain; and
- **Extensive sharing of findings**, tailored analyses and results webinar.

Risk and control challenges prioritized in the Management Review for further attention:

Carry-over issues	Talent management and workforce planning	Workplace culture and conduct	NGO management	Identity management and IT solutions
Emerging issues	Monitoring and assessment	Resource mobilization and donor relations	Programmatic partnerships and host government engagement	Supply chain and procurement (re-emerging)

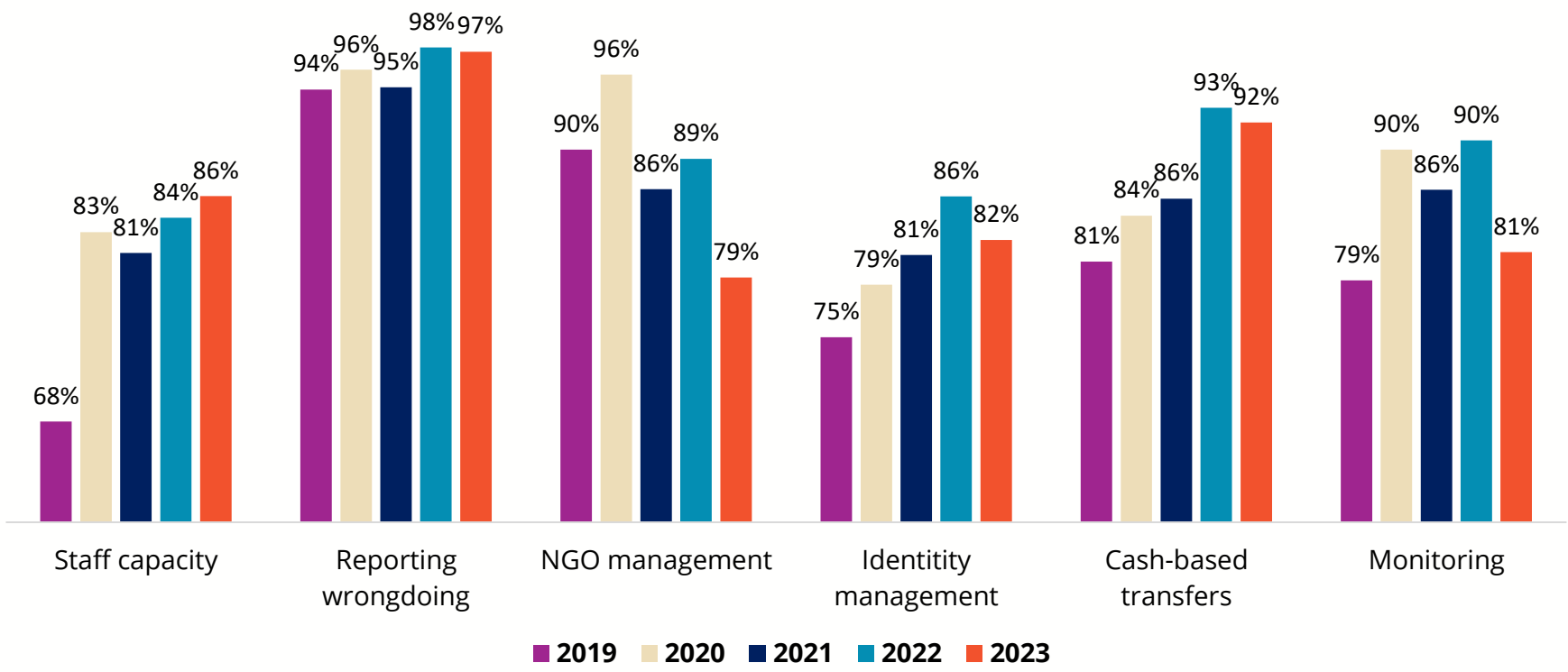
2023 Management Review: Quinquennium analysis

Marking the 5-year anniversary of the revised Executive Assurance Exercise process, the document includes quinquennium analysis covering 2019 to 2023.

Between 2019 and 2023, among the current **top six risk areas**, **NGO management** (-11 percent), and **monitoring** (-9 percent) experienced the **most notable drop**.

Of the **four other risk areas**, the **most significant improvements** were noted in **staff capacity** (+18 percent), **cash-based transfers** (+11 percent) and **identity management** (+7 percent), while **reporting wrongdoing** remained steady.

Self-assessed maturity of top risk areas 2019 - 2023



2024 Country Risk Profile Index

High (=>50)						Medium (38 - 50)			Low (< 38)					
Rank	**CO**	**Score**	**Rank**	**CO**	**Score**	Rank	CO	Score	Rank	CO	Score	**Rank**	**CO**	**Score**
1 (12)	**Chad**	**85.3**	21 (30)	Malawi	60.1	32 (37)	Burundi	49.9	46 (43)	El Salvador	37.9	66 (76)	São Tomé and	28.2
2 (3)	**Somalia**	**84.0**	**22 (23)**	**Uganda**	**60.1**	**33 (22)**	**Cameroon**	**48.6**	47 (58)	Djibouti	37.8	67 (65)	Tajikistan	28.1
3 (2)	**South Sudan**	**83.4**	**23 (17)**	**Mozambique**	**59.4**	34 (27)	Iraq	48.1	48 (69)	Philippines	37.1	68 (75)	Cuba	27.7
4 (4)	**Afghanistan**	**81.0**	**24 (33)**	**Colombia**	**58.5**	**35 (35)**	**Bangladesh**	**46.7**	49 (36)	Angola	35.8	69 (51)	Liberia	27.0
5 (1)	**Yemen**	**80.8**	**25 (10)**	**Pakistan**	**57.5**	**36 (41)**	**Guatemala**	**46.7**	50 (56)	Guinea	35.7	70 (68)	Moldova	26.8
6 (15)	**Sudan**	**77.1**	**26 (29)**	**Egypt**	**54.1**	37 (66)	Ecuador	44.6	51 (52)	Senegal	35.5	71 (50)	Peru	26.5
7 (7)	**Haiti**	**76.2**	27 (25)	Venezuela	53.8	38 (62)	Nicaragua	44.1	**52 (60)**	**Algeria**	**35.1**	72 (78)	Cambodia	26.3
8 (5)	**Syria**	**74.0**	**28 (24)**	**Zimbabwe**	**53.2**	39 (44)	Jordan	42.2	53 (47)	Rwanda	34.4	73 (61)	Kyrgyzstan	25.3
9 (6)	**DRC**	**73.6**	**29 (21)**	**Ukraine**	**52.1**	40 (38)	Tanzania	41.5	54 (32)	Lesotho	33.4	74 (73)	Togo	25.3
10 (20)	**Niger**	**71.8**	30 (28)	Honduras	50.5	41 (42)	DPRK	40.9	55 (72)	Côte d'Ivoire	32.5	75 (67)	Nepal	25.1
11 (11)	**Kenya**	**68.5**	31 (34)	Mauritania	50.2	**42 (39)**	**Libya**	**40.0**	56 (49)	Ghana	32.3	76 (54)	Lao PDR	24.2
12 (14)	**Nigeria**	**66.7**				43 (48)	Benin	39.8	57 (63)	Iran	32.0	77 (57)	Sri Lanka	23.8
13 (8)	**Ethiopia**	**66.6**				44 (45)	Congo	39.7	58 (55)	Turkey	31.1	78 (74)	Dominican Rep.	23.2
14 (9)	**Mali**	**66.3**				45 (40)	Guinea-Bissau	39.4	59 (71)	Eswatini	30.4	79 (81)	Caribbean MCO	22.1
15 (26)	**Myanmar**	**65.4**							60 (64)	Gambia	29.5	80 (77)	Tunisia	21.5
16 (19)	**Lebanon**	**64.8**							61 (59)	Armenia	28.9	81 (79)	Bolivia	21.3
17 (31)	**Palestine**	**64.1**							62 (53)	Zambia	28.9	82 (84)	Pacific MCO	19.4
18 (16)	**Burkina Faso**	**62.9**							63 (46)	Sierra Leone	28.8	83 (85)	Bhutan	18.4
19 (18)	**CAR**	**61.2**							64 (70)	Namibia	28.8	84 (82)	India	15.4
20 (13)	**Madagascar**	**60.1**							65 (80)	Timor-Leste	28.5	85 (83)	Indonesia	13.4

Notes: countries in bold are the 31 high-risk operations identified by the Global Reassurance Project launched in mid-2023 in response to Ethiopia diversions. Previous year ranking is shown in brackets for comparison; Shortened Country names: DRC – Democratic Republic of the Congo, CAR - Central African Republic, São Tomé & Prin. - São Tomé and Príncipe, Dominican Rep. - Dominican Republic, DPRK = Democratic People's Republic of Korea, MCO = Multi-Country Office

Country Risk Profile transition matrix: 2023 → 2024

2024 CO risk \ 2023 CO risk			
			High Afghanistan, Burkina Faso, Central African Republic, Chad, Democratic Republic of the Congo, Egypt, Ethiopia, Haiti, Honduras, Kenya, Lebanon, Madagascar, Malawi, Mali, Mozambique, Myanmar, Niger, Nigeria, Pakistan, Palestine, Somalia, South Sudan, Sudan, Syria, Uganda, Ukraine, Venezuela, Yemen, Zimbabwe
	Medium → High Mauritania, Colombia		
Low → High			
	Medium Bangladesh, Burundi, DPRK, Guatemala, Guinea-Bissau, Jordan, Libya, Republic of Congo, Tanzania		**High → Medium** Cameroon, Iraq
Low → Medium Benin, Ecuador, Nicaragua			
	Medium → Low Angola, El Salvador, Lesotho		**High → Low**
Low Algeria, Armenia, Bhutan, Bolivia, Cambodia, Caribbean MCO, Côte d'Ivoire, Cuba, Djibouti, Dominican Republic, Eswatini, Gambia, Ghana, Guinea, India, Indonesia, Iran, Kyrgyzstan, Lao PDR, Liberia, Moldova, Namibia, Nepal, Pacific MCO, Peru, Philippines, Rwanda, São Tomé and Príncipe, Senegal, Sierra Leone, Sri Lanka, Tajikistan, Timor-Leste, Togo, Tunisia, Turkey, Zambia			

Note: 88.3% of countries remained in same risk categories (shaded boxes) between 2023 and 2024. This high degree of persistence reflects unchanged methodology and updated data set.

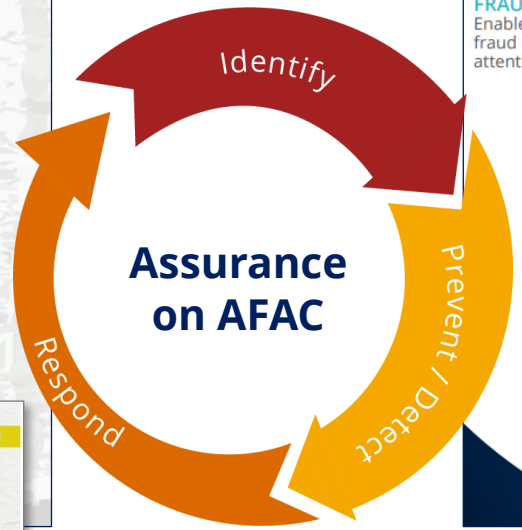
Most high-risk countries already have full-time Risk Officers, and most full-time Risk Officers are in high-risk countries

	Full-time Risk Officers	Part-time Risk Focal Points	No Risk Officer/Risk Focal Point
High	**Afghanistan**, **Burkina Faso**, **Chad**, **Ethiopia**, **Haiti**, **Lebanon**, **Mali**, **Niger**, **Nigeria**, **Palestine**, **Somalia**, **Syria**, **Ukraine**, **Yemen**, **Democratic Republic of the Congo**, **South Sudan**, **Sudan**, **Central African Republic**, **Colombia**, **Pakistan**, **Madagascar**, **Uganda**, **Zimbabwe**, Kenya, Malawi	**Myanmar**, **Egypt**, **Mozambique**, Honduras, Mauritania, Venezuela	
Medium	**Cameroon**, Jordan	**Bangladesh***, Ecuador, **Guatemala**, **Libya**, Burundi, DPRK, Guinea-Bissau, Iraq, Nicaragua, Republic of Congo, Tanzania	Benin
Low	Guinea, Namibia	**Algeria**, Bolivia, Armenia, Bhutan, Cambodia, Caribbean MCO, Côte d'Ivoire, Cuba, Djibouti, Dominican Republic, El Salvador, Eswatini, Gambia, Ghana, India, Indonesia, Iran, Kyrgyzstan, Lesotho, Liberia, Moldova, Nepal, Pacific MCO, Peru, Philippines, Rwanda, São Tomé and Príncipe, Senegal, Sierra Leone, Sri Lanka, Tajikistan, Timor-Leste, Togo, Tunisia, Turkey, Zambia	Angola, Lao PDR

Note: Countries in bold are the 31 higher risk countries prioritized by the Global Assurance Project.
* Bangladesh Country Office Risk Officer cost shared 50/50 with Regional Bureau for Asia and the Pacific

2021 Revised AFAC Policy – Fraud Management Cycle

1. **Identify** and assess fraud risks
   - Be aware of potential fraud in your functional area
   - Assess the risks and prioritise those which require WFP to focus its resources for prevention and mitigation
2. **Prevent**, deter, and detect fraud
   - Live the WFP values
   - Follow the WFP rules and regulations
   - Maintain a strong system of controls
   - Complete the mandatory training on WeLearn
3. **Respond** to fraud incidents
   - If you see something, say something!
     Report to OIG: InvestigationsLine@wfp.org
   - You are also strongly encouraged to report to your Office or Division Directo
   - Address control gaps found to have con



IDENTIFY

CONDUCT AN ANNUAL FRAUD RISK ASSESSMENT: Enables you to identify the top fraud risks and focuses your attention in mitigating them.

PREVENT, DETECT AND DETER

SET THE TONE: The best defence against fraud is to live the WFP values and promote a culture of integrity, honesty and accountability.

ENFORCE INTERNAL CONTROLS: Promote adherence to the existing system of internal controls for preventing and detecting fraud. Carefully consider the impacts of temporarily waiving a control and document the rationale for doing so.

RAISE AFAC AWARENESS: Empower staff with knowledge on fraud management – ensure your staff are up to date with the AFAC/PSEA mandatory WeLearn course.

EMBED AFAC IN CONTRACTUAL ARRANGEMENTS: Ensure contractual arrangements with cooperating partners, vendors and other third parties include appropriate provisions for countering and recovering losses due to fraud.

RESPOND

PROMPTLY REPORT:

- **OIGI:** Encourage your staff to promptly report any reasonably suspected case of fraud.
  INVESTIGATIONSLINE@wfp.org
- **MANAGEMENT:** Escalate any material case of fraud to your Regional Director, the Director of Enterprise Risk Management Division and the Inspector General.
- **DONOR:** Comply with fraud reporting requirements in applicable donor agreements.
- Ensure that a feedback mechanism is in place for beneficiary and external reporting.

2021 Revised AFAC Policy – What are prohibited practices?

1. Fraud
2. Corruption
3. Theft
4. Collusive Practice
5. Coercive Practice
6. Obstructive Practice
7. Financing of Terrorism
8. Money Laundering

Updated 2021 Revised AFAC Policy

General Principles

Risk Appetite: **"WFP is highly risk averse"**

WFP will take action: **zero tolerance for inaction**

JIU Recommendations Follow-Up System: the Web-Based Tracking System (WBTS)

Optimizing oversight: Discovering WBTS for Executive Board insight

WFP
World Food Programme

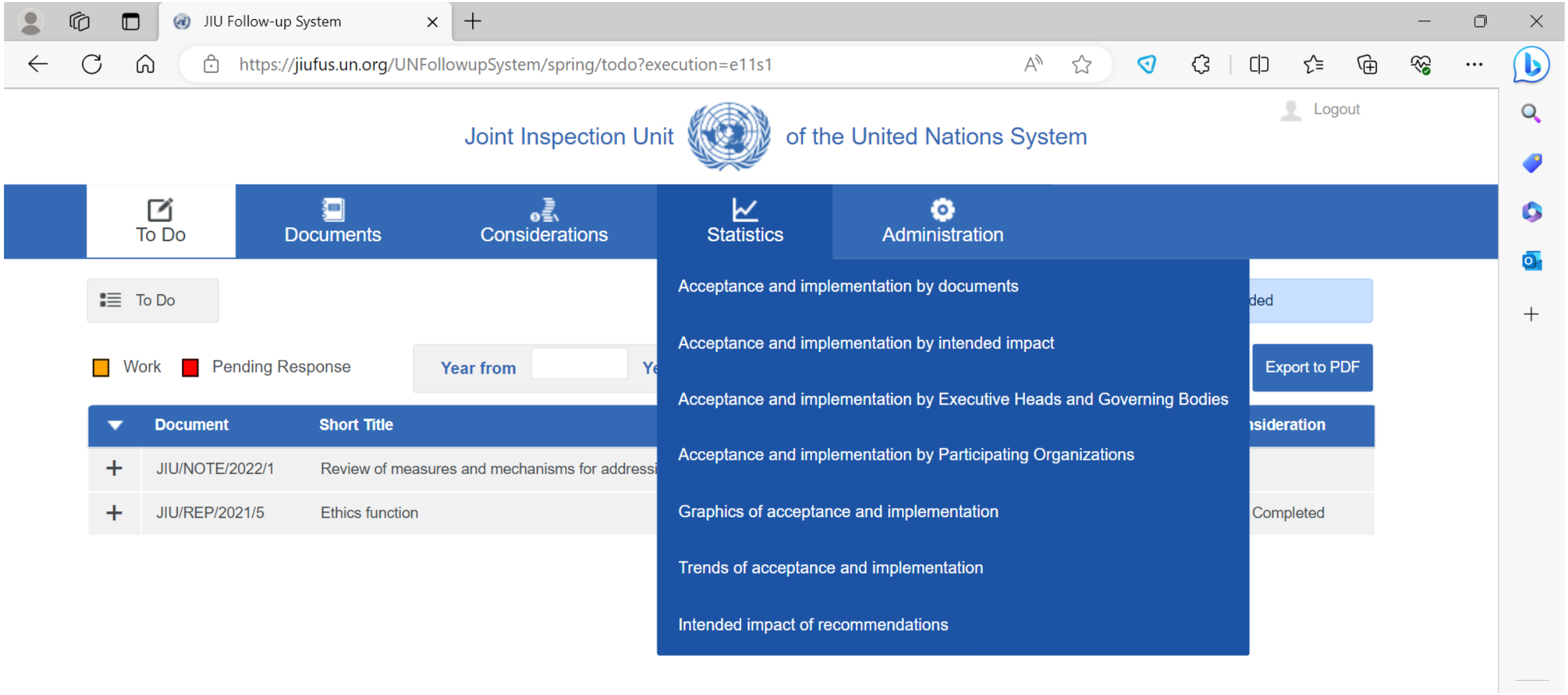
SAVING LIVES
CHANGING LIVES

JIU Web-Based Tracking System (WBTS)

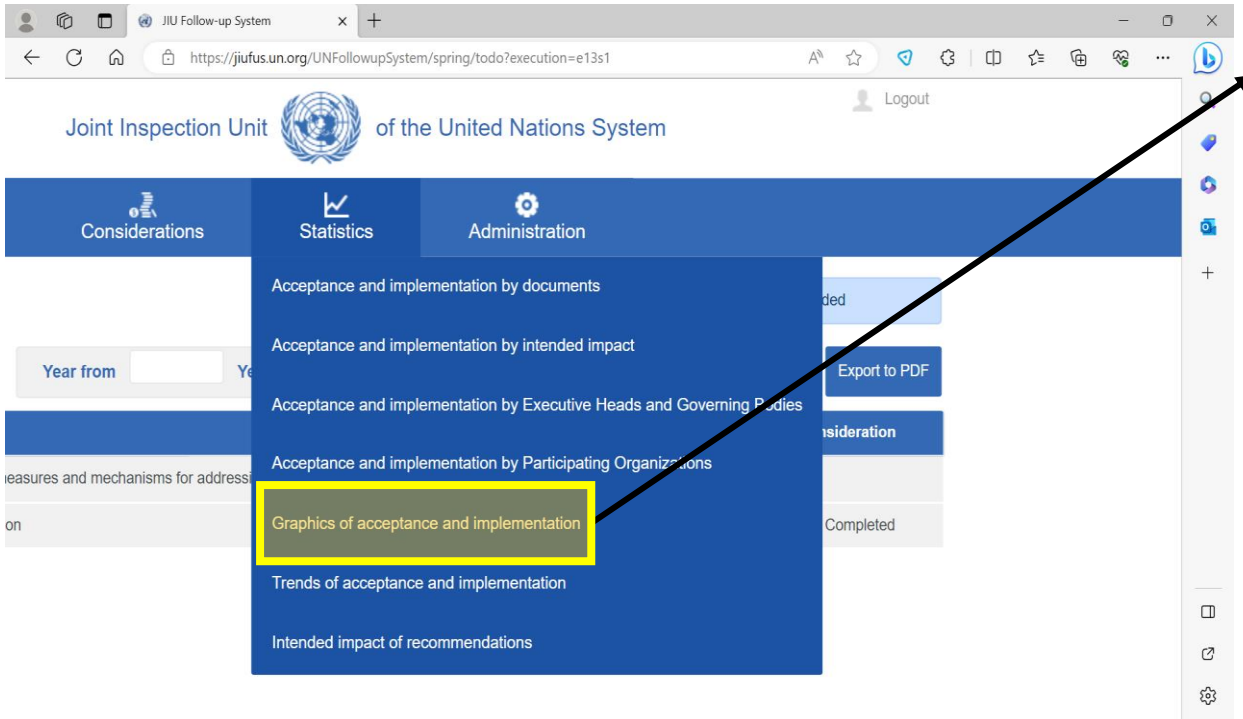
- Online tool to maintain, monitor and report status of JIU recommendation acceptance and implementation.
- Tracks consideration of JIU reports by the participating organizations' governing bodies.
- Provides statistical data and reports on JIU recommendations for use by the participating organizations, oversight entities, governing bodies and Member States

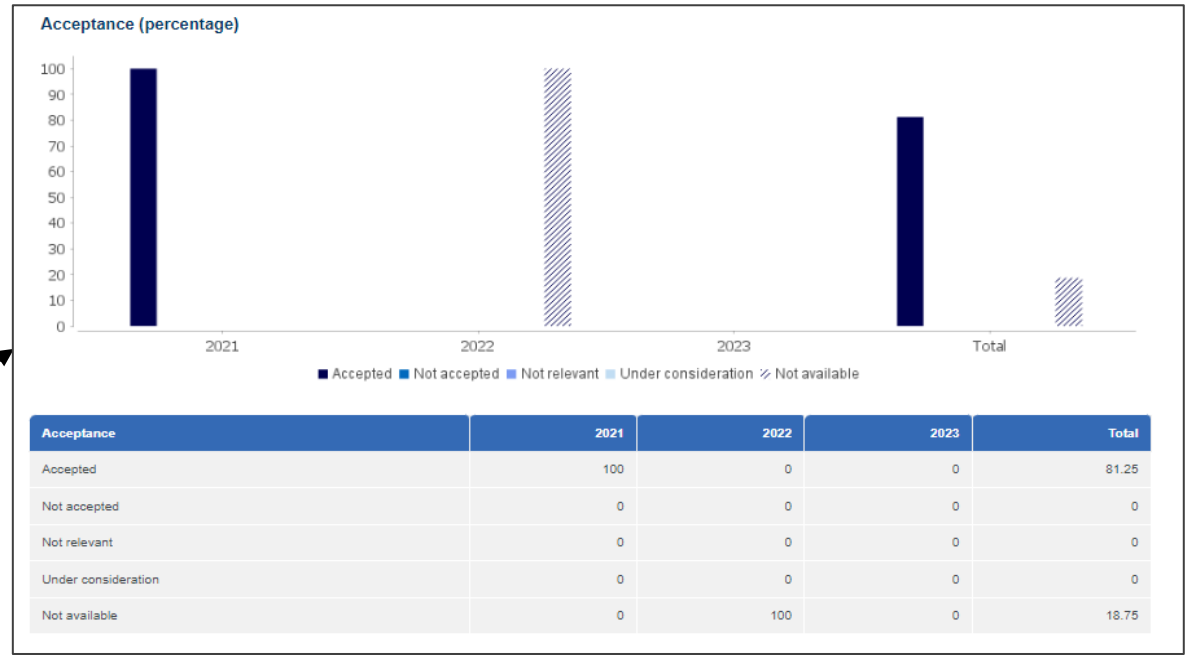
United Nations General Assembly resolution 62/246 requested the JIU to study the feasibility of using a web-based system to monitor the status of recommendations and receive updates from organizations. With the support of participating organizations, the WBTS was designed, developed, and implemented between 2010 and 2012.

Reports at a glance



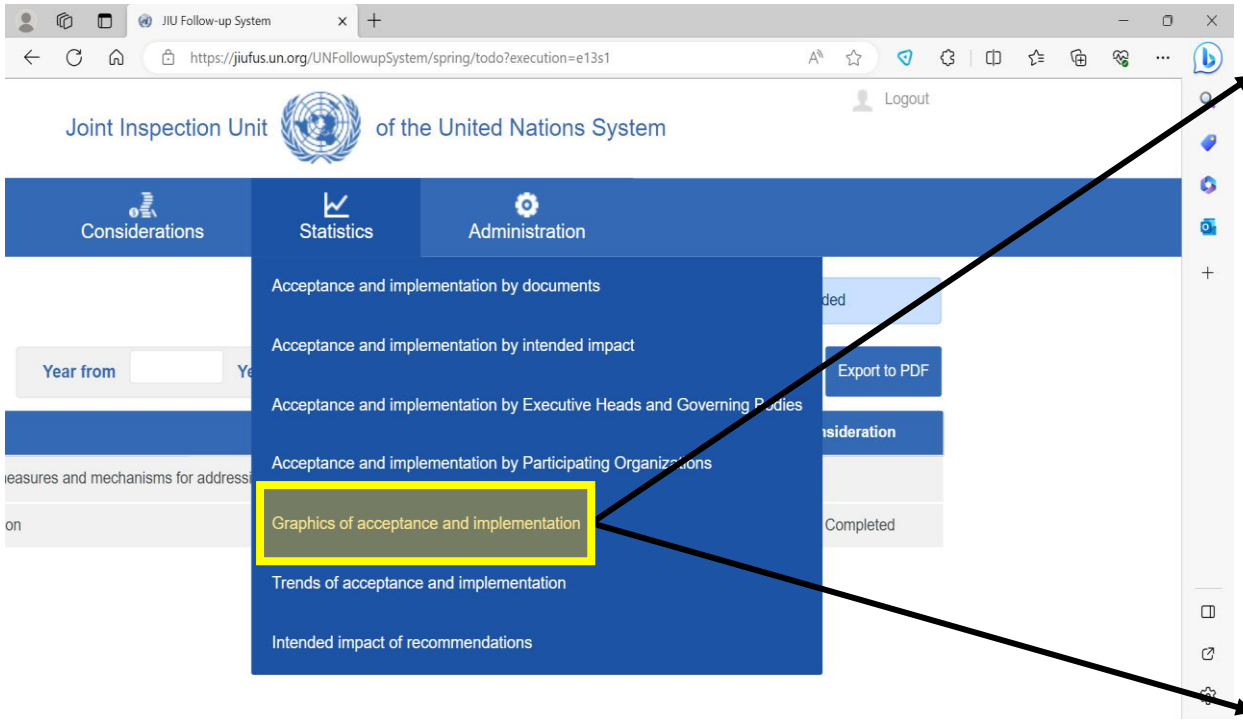
Reports at a glance

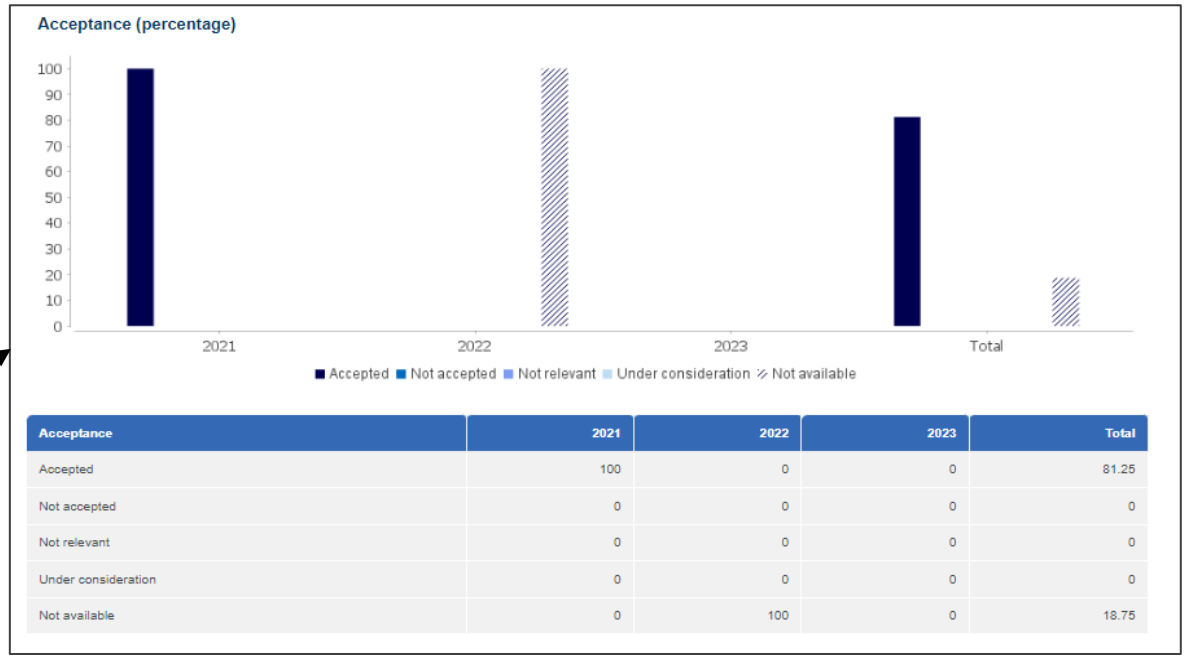




Acceptance	2021	2022	2023	Total
Accepted	100	0	0	81.25
Not accepted	0	0	0	0
Not relevant	0	0	0	0
Under consideration	0	0	0	0
Not available	0	100	0	18.75

Reports at a glance





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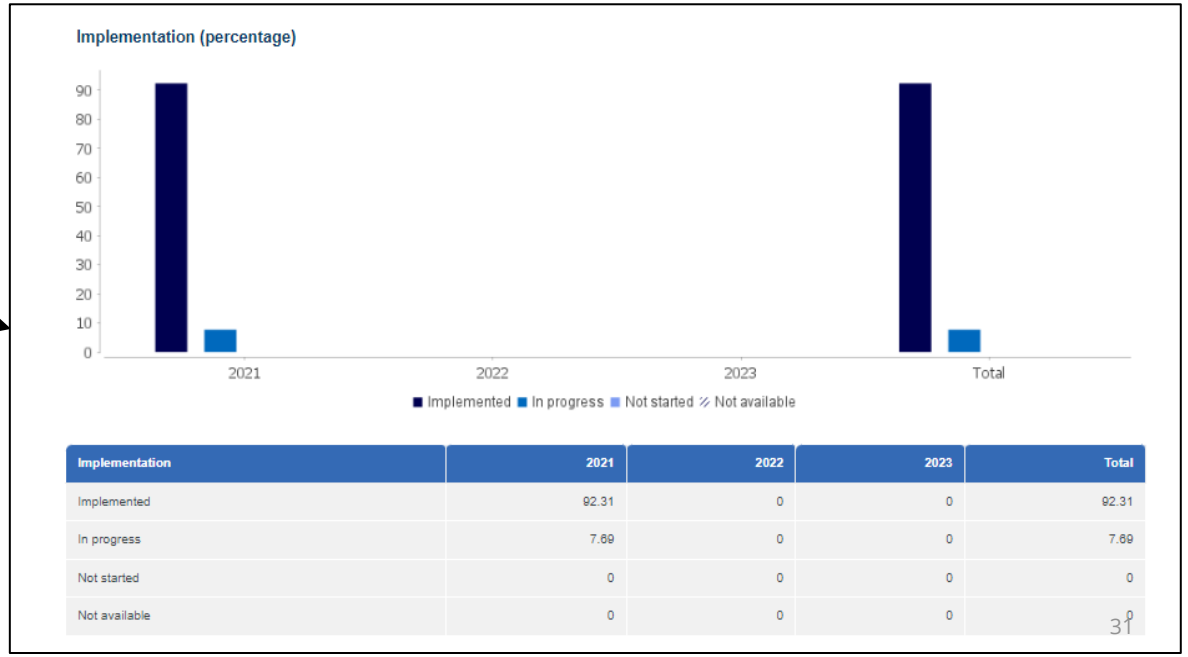

Implementation	2021	2022	2023	Total
Implemented	92.31	0	0	92.31
In progress	7.69	0	0	7.69
Not started	0	0	0	0
Not available	0	0	0	0

Thank you!