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Annual report of the Inspector General

Executive summary

The Inspector General and Oversight Office submits its annual report for the year ended 31 December 2024 to the Executive Board.

The report provides the Inspector General and Oversight Office's assurance statement of the effectiveness of WFP's governance, risk management and control processes in 2024 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 Inspector General and Oversight Office.

Draft decision*

The Board takes note of the annual report of the Inspector General for 2024 (WFP/EB.A/2025/7-C/1) and notes that, based on the risk-based oversight work performed and reported in 2024, 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.

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* 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 Inspector General and Oversight Office's (OIG) assurance work (internal audits, follow-up reviews, advisory services and proactive integrity reviews (PIRs)) for reports issued between 1 January and 31 December 2024. All assurance work was conducted in accordance with the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing and the OIG's Charter.

2. To formulate this opinion, further sources of evidence were considered as appropriate, such as the work conducted by the External Auditor and reports by the United Nations Joint Inspection Unit issued in 2024; the implementation status of internal audit agreed actions as of 31 December 2024; and any systemic issues noted in OIG investigations completed in the calendar year 2024.

3. The assurance work conducted by OIG is risk-based, 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. It 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. 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.

5. It is the view of OIG that, based on OIG's risk-based oversight activities reported in 2024 and other sources of evidence (see paragraph 2), 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.

6. OIG encourages WFP to address these. Details of the key issues identified by OIG during 2024 are discussed in the body of this annual report.

Fabienne Lambert, Inspector General

March 2025

Overview of the Inspector General and Oversight Office

Mandate and operations

7.   OIG operates under a charter that was last revised and approved by the Executive Board in November 2019.

8.   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.

9.   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 OIG 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.

10.   OIG operationalizes its mission through the Office of Internal Audit (OIGA), tasked with the internal audit function, and the Office of Inspections and Investigations (OIGI), tasked with the investigation and inspection functions. It is supported by a small directorate office, which includes the OIG administrative support.

11.   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

12.   OIG hereby confirms to the Executive Board its organizational independence. There was no management interference regarding the selection, scope, procedures, frequency and timing of its activities in 2024, and the communication of the results. No resourcing constraints or other issues affected the independence of OIG's activities and the assurance opinion in 2024.

13.   For its assurance activities, OIG, through OIGA, conducts its work in accordance with the Institute of Internal Auditors' (IIA) International Standards for the Professional Practice of Internal Auditing (thereafter "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.

14.   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 exercise was ongoing at year-end 2024.

Activities in 2024

15.   The services provided by OIG in 2024 are summarized in TABLE 1 below. The audit universe used to develop the annual assurance plan covers all WFP operations, activities, processes and systems worldwide.

TABLE 1: OIG ACTIVITIES – OVERVIEW 2020–2024*						
Year	Internal audits	Advisories, insights and other ad-hoc services**	Proactive integrity reviews	Investigations		Inspections***
	Issued reports			Handled	Of which concluded	Issued reports
2020	13	16	2	300	92	1
2021	22	10	1	397	112	0
2022*	14	7	0	513	195	0
2023	22	4	1	702	305	0
2024	25	12	3	714	408	0

* 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.
** Details in annex I, sections B, C, D and E.
*** Inspection reports were considered in the annual assurance opinion in the year in which fieldwork was completed, rather than the year of report issuance. One inspection report completed in 2019 and issued in 2020 was considered for the 2019 annual assurance opinion.

Resources

16. The OIG budget slightly increased in 2024 by 2 percent (see table 2). By the end of the year, 96 percent of the budget had been implemented.

TABLE 2: OIG FINANCIAL RESOURCES *(USD thousand)*							
	2023				2024		
	OIG*	OIGA	OIGI	Total	OIG*	OIGA	OIGI	Total
Budget Allocation	940	8 192	10 370	**19 502**	1 160	8 113	10 634	**19 907**
Actual Expenditures	670	7 698	9 240	**17 608**	885	7 573	10 588	**19 046**

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

17. The number of budgeted fixed-term positions increased by two at year-end 2024, to 92 (see table 3), following the conversion of two consultants to fixed-term positions in OIGA, with the additional posts gradually made available throughout 2024. On 31 December 2024, out of the 92 fixed-term positions, 79 (86 percent) were filled; 4 positions (4 percent) were expecting the arrival of the selected candidates; 8 (8 percent) were at various stages of recruitment; and 1 (2 percent) was vacant. In 2024, consultants continued to be extensively used to compensate for vacancies and increase capacity, especially in OIGI.

18. Further, on 16 January 2024, the Executive Board consented to the retainer of the services of an Inspector General *ad interim* for the duration of the absence of the incumbent, who remained the Inspector General of WFP.[1] The Inspector General *ad interim* joined in late January 2024 and was in position for the remainder of 2024.

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[1] Executive Board decision dated 16 January 2024 communicated through EBSecretariat/2024/005.

TABLE 3: BUDGETED FIXED-TERM PERSONNEL POSTS AT YEAR-END							
	2023				**2024**			
	OIG[*]	OIGA	OIGI	Total	OIG[*]	OIGA	OIGI	Total
Professional and above	2	33	44	**79**	2	35	44	**81**
General service	6	2	3	**11**	6	2	3	**11**
Budget	**8**	**35**	**47**	**90**	**8**	**37**	**47**	**92**

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

19. As of the end of 2024, filled OIG positions comprised 57 percent women and 43 percent men, 41 different nationalities (of all continents) and 34 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 background; 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

20. 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.

21. 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, special purpose reviews and advisory services.

22. 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 OIGI's investigative work by addressing the root causes of fraud and corruption.

23. 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

24. 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 2024 were also approved by the Executive Director, after review by the Independent Oversight Advisory Committee and information to the Executive Board.

25. 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.

26. OIGA regularly engages 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.

Scope of assurance work in 2024

27. The 2024 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.

28. Between 1 January and 31 December 2024, OIGA completed 16 country operations audits: a) two follow-up engagements of country operations to determine the status of implementation of agreed actions resulting from the unsatisfactory audit rating assigned in 2023; and b) the audits of 14 country operations, representing USD 3.1 billion or 36 percent of WFP's total field expenditures (see Figure 1 below); the country offices audited cover 6 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[2] with a focus on information technology (IT), fleet management, humanitarian access, school meals and security in field offices. The assessment of programme monitoring and the implementation of the global assurance project (GAP) in country office audits provided extended assurance on these high-risk areas at the corporate level.

30. Specifically, the coverage of IT included areas such as cybersecurity, cloud computing, Internet of Things and end-point security, and IT third-party risk management. 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. Management advises the office of known significant failures when an audit is initiated.

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 2024, and the implementation status of agreed actions as of 31 December 2024. Annex I provides further details of the OIG's work considered in the 2024 assurance opinion.

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[2] The Internal Audit of Protection from Sexual Exploitation and Abuse (PSEA), postponed from 2023, was closed given the extensive overlap with the scope of the evaluation on PSEA commissioned by the Office of Evaluation.

Summary of 2024 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 22 audit reports finalized and rated between 1 January and 31 December 2024 (country offices and thematic areas), 1 (4 percent) present a "satisfactory" rating, 11 (50 percent) "some improvement needed" and 10 (46 percent) show "major improvement needed". Additional details are included in TABLE 4, as well as in Figure 1 and Figure 2 below.

TABLE 4: DISTRIBUTION OF AUDIT CONCLUSIONS BY TYPE – 2023 and 2024												
Audited area	Number of audits		Satisfactory		Some improvement needed		Major improvement needed		Unsatisfactory		Not rated	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Country offices	14	15	1	–	6	4	6	9	–	2	1*	–
Follow-up audits	2	–	–	–	-	-	-	-	–	-	2**	–
Thematic areas	6	3	–	–	3	1	3	2	–	-	-	–
Information technology	3	4	–	–	2	2	1	2	–	–	–	–
Other (advisory, PIRs, special purpose reviews, consolidated insights)	15	5	–	–	–	–	–	–	–	–	15	5
Total	**40**	**27**	**1**	**0**	**11**	**7**	**10**	**13**	**0**	**2**	**18**	**5**

* Internal Audit of selected WFP processes in Syria (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.

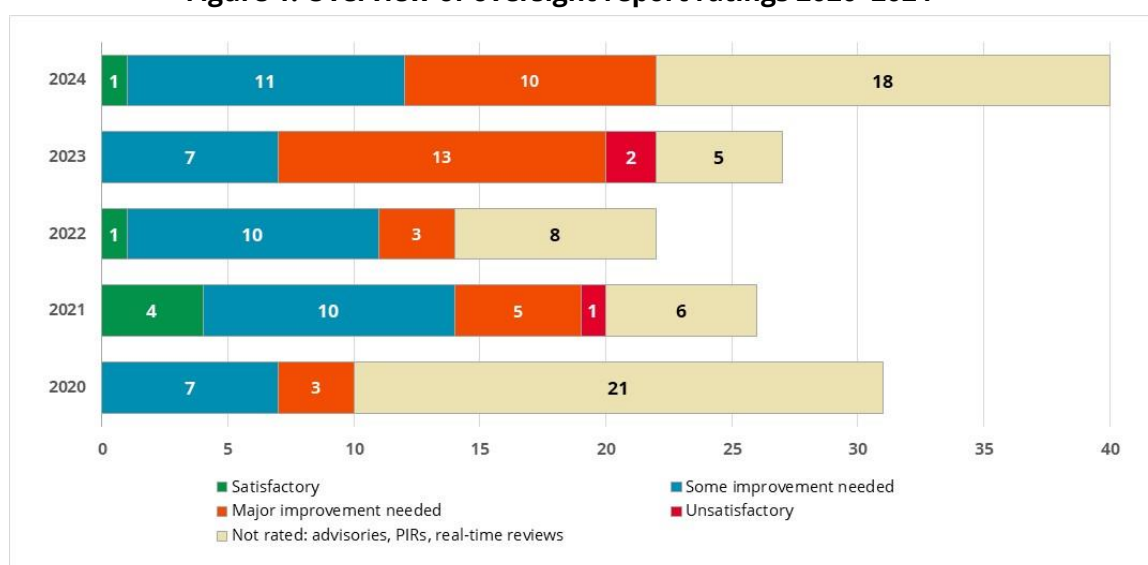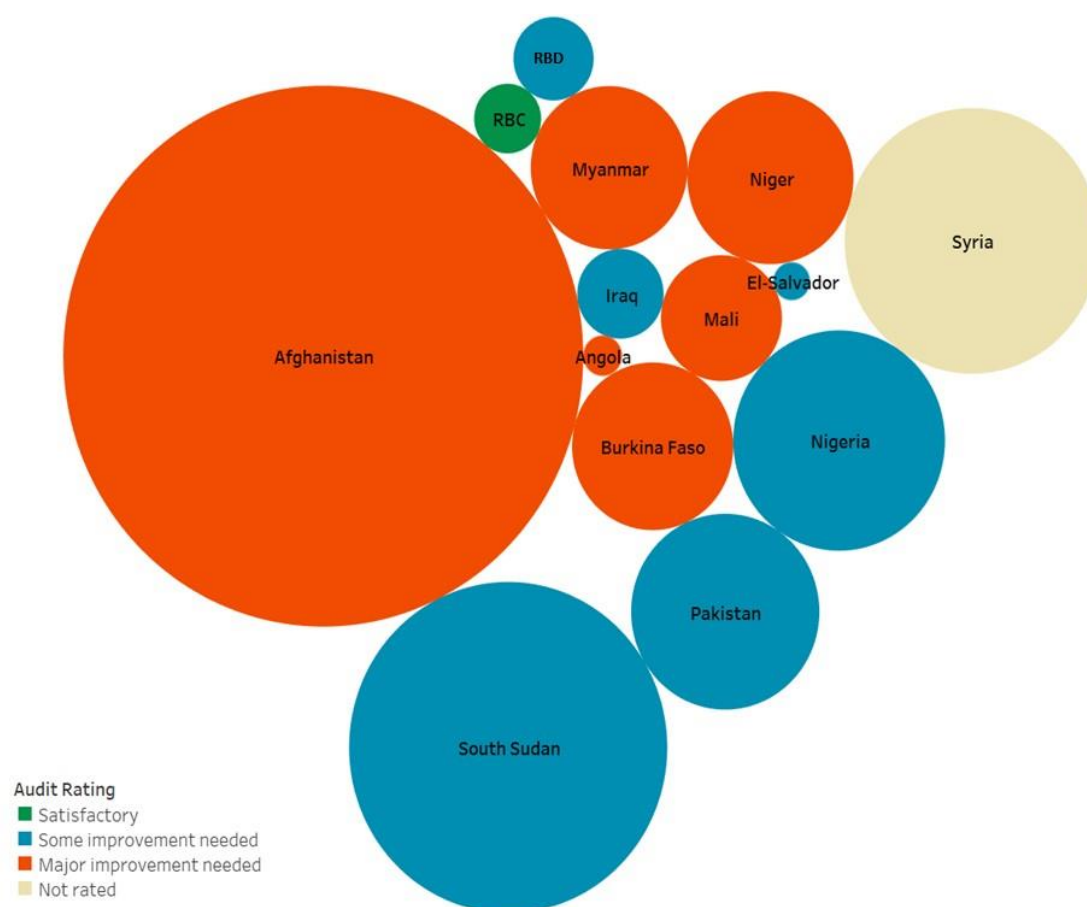**Figure 1: Overview of oversight report ratings 2020–2024**

Figure 2: Funds audited (USD 3.1 billion) and audit ratings 2024[*]

* Since no funding can be directly attributed to these areas, excluded from the graph above are the following:

a) Follow-up audits – Follow-up review of the implementation of agreed action from the 2023 internal audit of WFP operations in Guinea; and Follow-up review of the implementation of agreed action from the 2023 internal audit of WFP operations in Madagascar;

b) Thematic Processes -"Some improvement needed": internal audits of: WFP's Fleet Management, On-Demand Service Provision, and School Meals Management. "Major improvement needed": internal audits of Humanitarian Access Management, Diversity Equity and Inclusion in WFP, and Security in Field Offices; and

c) IT – "Some improvement needed": internal audits of Cloud Computing Security, and IT Third Party Risk Management. "Major improvement needed": internal audit of Cybersecurity.

Abbreviations: RBC = Regional Bureau for the Middle East, Northern Africa and Eastern Europe; RBD = Regional Bureau for Western Africa.

Key issues identified in 2024

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 2024.

37. Overall, WFP is regarded as a reliable and agile partner in responding to emergencies and crises, with widespread outreach. 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. From an overall perspective, root causes stem from a combination of external factors – ongoing conflicts and access issues in the countries where WFP operates – and internal ones – absence or inadequate policies and procedures; gaps in risk management; insufficient or inadequate staffing levels, and insufficient and disjointed adoption and integration of digital tools and systems.

40. 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.

41. The aggregation of audit observations by area, presented in Figure 3 below, reflects the results of country, thematic and IT audits concluded between 1 January and 31 December 2024.

Figure 3: Agreed actions identified in 2024 by area of the audit universe*
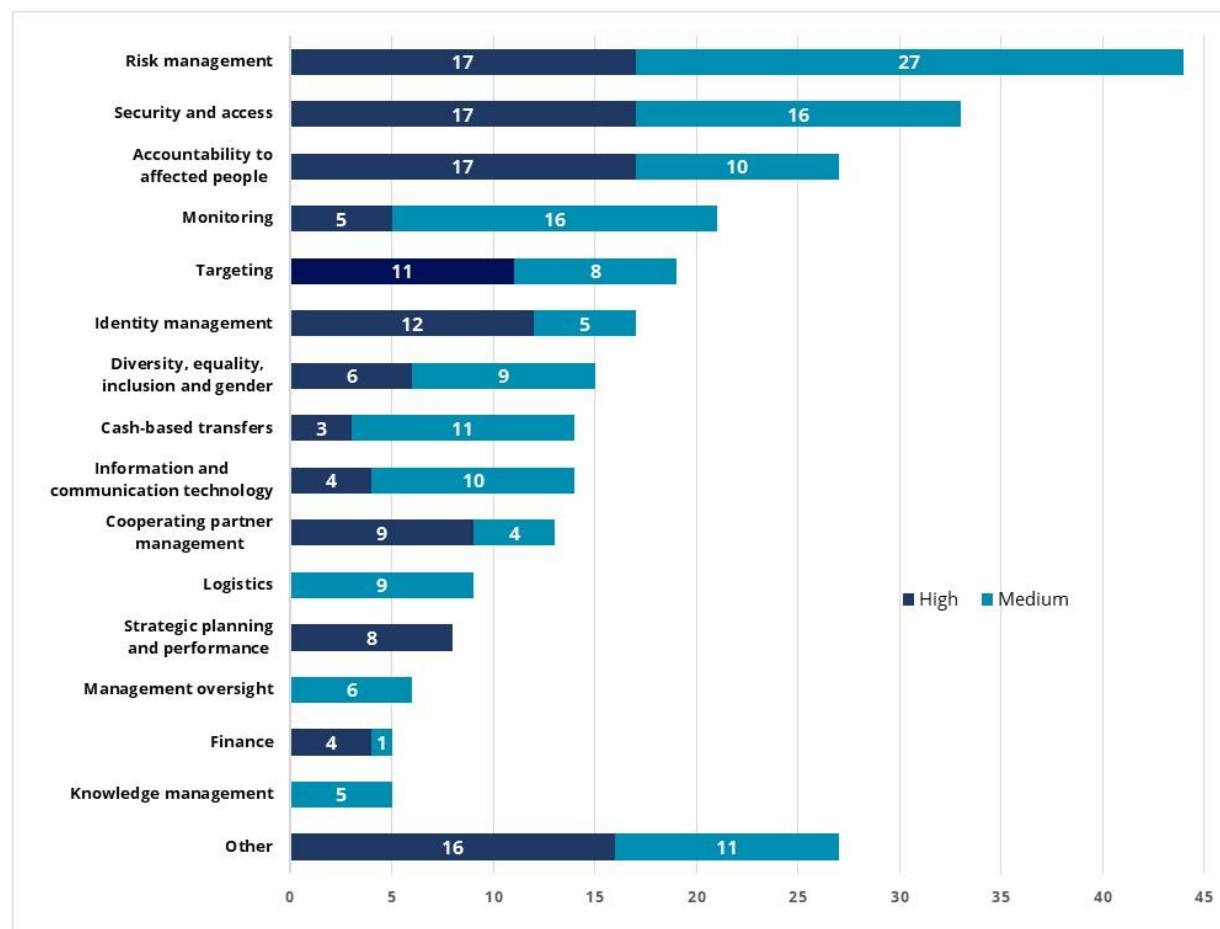
* Based on the 2024 audit universe, the category "Other" includes: resource partner management (4), procurement (4), non-governmental organizations as cooperating partners (4), programme cycle management (3), food transfers (3), budgeting and programming (3), risk management and accountability to affected people (2), organizational and staffing structure (2), staff wellness (1) and asset management (1).

42. The ongoing implementation of the GAP in the 31 high-risk country offices identified by management should help mitigate some of the recurring weaknesses noted in this and preceding years, specifically in five workstreams – monitoring and community feedback mechanisms; targeting; identity management; cooperating partner management; and supply chain. It should also bring improvements in the cross-cutting areas within the scope of the GAP – digital solutions and risk management (more details in paragraphs 52-53).

43. However, the rapidly declining funding levels will most likely adversely impact 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 and accountability mechanisms as well as management systems under a restrictive budgetary context.

Consolidated results from audits of country operations [3]

44. 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. Additionally, in 2024, OIGA systematically assessed the GAP implementation status in all high-risk country offices included in its assurance workplan. The following paragraphs provide an overview of the cross-cutting findings from country operations audits.

45. *Risk management:* Issues appeared recurringly throughout all audit work. Main challenges included incomplete risk registers, infrequent updates of fraud and operational risk assessments, and inadequate implementation of risk mitigation actions. In some instances, insufficient human capacity compounded by the absence of a defined risk appetite framework and inconsistencies in risk reporting, prevented the adequate and timely escalation of high risks. Limited follow-up on oversight recommendations also weakened management oversight. Delays in implementing assurance action plans and inconsistencies in fraud risk assessments led to vulnerabilities in key processes like beneficiary selection, procurement and cash-based transfers. While noting dedicated efforts to strengthen risk management processes, including raising risk awareness and a more proactive approach to communicate risk to donors, further improvements are needed.

46. *Targeting:* Persistent issues related to community-based targeting were identified across almost all reports. Challenges included reliance on unverified community validation processes, high exclusion errors, weak safeguards against manipulation of beneficiary lists, and insufficient oversight of cooperating partners responsible for targeting activities. Community engagement was also found weak in some country offices, with beneficiaries unaware of targeting criteria and entitlements, and delays in updating household vulnerability data, hindering the timely adoption of corrective measures. Progress achieved recently in some country offices, such as implementing standard operating procedures for verifying beneficiary lists and estimating exclusion rates, resulting in stronger accountability and transparency in targeting, could be replicated more widely.

47. *Identity management:* Concerns about beneficiary identity verification and data management were noted in multiple instances, including weak controls in handling biometric and personal identity data, resulting in operational vulnerabilities and increasing potential fraud risks. The absence of a unified beneficiary database and reliance on manual spreadsheets hindered accurate tracking, deduplication and reconciliation of beneficiary information, including for in-kind assistance. Privacy and data protection issues persisted, with beneficiary data often stored and shared insecurely. Efforts are ongoing to digitize registration further, strengthen verification processes and better leverage corporate identity verification tools. Governance gaps, resource constraints and a lack of standardization continued to affect the integrity and efficiency of identity management mechanisms.

48. *Cash-based transfers:* Insufficient digitalization, cumbersome manual reconciliation processes, limited cash assurance controls, complex procedures and inconsistent use of digital solutions increased the exposure to operational inefficiencies and fraud, as well as hindered timely and secure cash distributions. The selection and oversight of retailers and financial service providers were found inconsistent, leading to high transaction costs and, in some instances, dependency on a few providers only. Further, governance challenges, like weak monitoring of cash transfers and inadequate beneficiary awareness, hindered the

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[3] This also includes conclusions from Consolidated Insights on Cooperating Partners Management and Consolidated Insights on Country Office Programme Monitoring.

effectiveness of these programmes. Encouraging practices emerged in a few offices, like streamlining and digitizing cash transfer processes and adopting standardized operating procedures aligned with corporate guidelines. Implementing such digital tools widely would improve efficiency and reduce fraud vulnerabilities.

49. *Cooperating partners management:* The findings resulted from collaboration between OIGA and the Office of Evaluation, identified common themes from internal audits, advisory services and evaluations, to offer valuable insights on key issues that warrant management attention. Weak partner oversight – e.g. inconsistent, limited or sometimes *post facto* partner evaluations; ineffective due diligence; outdated rosters; and inadequate performance management, including limited spot-checks – heightened the risk of collusion, fraud and ineffective programme delivery. Payment delays and financial reconciliation issues also hindered operations. Corrective actions, such as implementing new standard operating procedures and expanding risk-based monitoring, are ongoing; they require strengthening and expanding, in particular regarding government entities.

50. *Programme monitoring:* Inadequate programme monitoring practices emerged as a significant concern in almost all reports. Monitoring functions often lacked independence, resources and systematic follow-up mechanisms. Low monitoring coverage – sometimes due to access and logistical constraints or security challenges, sometimes due to third-party monitors covering most sites but with quality assurance issues – and inconsistent tracking of corrective actions limited the effectiveness of management oversight. Further, the weak integration of monitoring data with community feedback mechanisms hindered the identification of trends and risks. Some offices demonstrated a positive shift towards improved transparency, accountability and systematic oversight processes, through the implementation of corporate digital monitoring solutions (e.g. SugarCRM), a practice that can benefit other offices.

51. *Accountability to affected people:* Key challenges included inconsistent monitoring, slow responses to high-priority complaints, and outdated or manual feedback management systems. Limited beneficiary awareness and unstructured communication further hindered effective issue resolution, while poor integration between monitoring and feedback mechanisms made it difficult to systematically analyse trends and escalate urgent cases.

52. *Global assurance project:* The GAP initiative introduced a mindset of assurance and quality programming across WFP operations. High-risk country offices regularly reviewed the relevance and applicability of their assurance actions and revised their action plans based on changes in the operating context; action plans and budgets were proactively shared with donors, supporting the country offices' conversations on operational challenges and risk-sharing. Two country offices with their regional bureaux' support, developed an operational risk escalation document supporting operational decisions and documenting residual risks outside WFP's risk appetite; this could be replicated in other offices.

53. The testing of the GAP[4] design effectiveness in eight high-risk country offices identified a lack of normative corporate guidance supporting some of the key processes (including the costing and monitoring of GAP-related costs), unclarity at the headquarters level on standard corporate systems and tools that country offices should adopt, and the risk of subjective reporting (since country offices self-report their implementation progress). This calls for better alignment between country office assurance actions and the global assurance standards, strengthened oversight, sustained funding, and effective operational support.

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[4] Interim and Final Consolidated Insights on the Global Assurance Project.

54. Overall, the audits of WFP country operations completed in 2024 revealed recurring patterns and findings noted in preceding reporting periods. This indicates that the underlying issues are systemic rather than isolated or country-specific and calls for corrective actions to be addressed globally. Updating and enforcing corporate policies, streamlining business processes supported by an integrated IT infrastructure and enhancing oversight mechanisms at the corporate level will help ensure more effective, efficient, cohesive and sustained improvements across WFP operations.

Information technology, information security and data management

55. *Governance and oversight over IT processes:* Looking over the period 2020–2023, three main recurring issues were identified: unclear IT governance (unclear delegation of authority, insufficient risk oversight, misalignment between headquarters guidance and field practices); IT security (vulnerabilities insufficiently addressed, inadequate resources and skill set); inefficient processes (limited standard operating procedures, monitoring and oversight, and inconsistent application of controls). The root causes – a decentralized IT structure management, without adequate operational oversight; inconsistent adherence to corporate IT standards; and fragmented IT resources – remain valid in 2024 as the below shows. Addressing these strategically requires establishing a clear policy framework; aligning workforce planning with the IT strategy; prioritizing security recommendations; implementing a formal IT risk management process; establishing clear accountability. For this to succeed, this also requires a significant financial investment.

56. *Digitization in support of country office operations:* In 2024, WFP continued to integrate and secure data, systems and solutions to improve operational efficiency in country offices. WFP established data as a key organizational asset, fostering data literacy and supporting new processes as foundations for responsible data insights and evidence-based decision-making. The digitalization of country office processes continued to face challenges in identity management, data protection and beneficiary verification, increasing risks of data manipulation and duplication. Addressing challenges regarding beneficiary identification, moving away from manual identity verification and reliance on spreadsheets will improve efficient targeting and data integrity, with biometric solutions consistently adopted throughout WFP. Prerequisites, therefore, are stronger oversight, reliable tools, improved data protection and better integration of digital tools.

57. *IT third-party risk management:* It is crucial for managing security, compliance and operational efficiency over the 163 long-term agreements and five major private sector partnerships on which WFP relies. At the corporate level, initiatives are coordinated between the Supply Chain and Delivery and the Technology divisions to develop and adopt a comprehensive framework with a consistent approach, enabling WFP to effectively plan, oversee and enhance its engagements with third-party service providers. Other improvement areas entail developing a comprehensive third-party risk management framework, with clear roles and a defined risk appetite; standardizing IT partnership governance; performing IT vendor technical assessments before contracts are established to ensure that security, data privacy and business continuity risks are systematically evaluated; and ensuring continuous monitoring of partnerships.

58. *Cybersecurity:* The global cybersecurity landscape is continuously evolving, with cyber threats becoming more frequent and sophisticated. WFP strengthened its cybersecurity posture, e.g. through implementing cybersecurity policies, standards and practices aligned with international benchmarks and principles, and using advanced security technologies for enhanced protection, detection and response. Improvement areas include developing a cybersecurity risk management framework, addressing rapidly the security issues identified during the audit, and equipping the Technology Division with the human and financial resources necessary to effectively manage cybersecurity tasks and initiatives across WFP.

59.   *Cloud computing*: The use of cloud computing has grown significantly over the past decade, and WFP, like many United Nations entities, adopted cloud-based services to boost operational efficiency, enhance collaboration, streamline operations and achieve key business objectives. Following the 2020 Internal Audit Report on Cloud Computing in WFP (AR/20/09), the WFP Technology Division: a) established a governance framework for managing cloud solutions that includes security requirements to ensure the confidentiality, integrity and availability of corporate data hosted in the cloud; and b) developed a Cloud Security Policy and Cloud Principles. However, the decentralized approach to cloud security governance led to delegating several security responsibilities to cloud application owners within WFP, many of whom were outside the Technology Division and lacking the necessary expertise. This resulted in non-compliance with the policies and limited the Technology Division's visibility of security events associated with cloud solutions, overall calling for a more centralized approach. Further, IT third-party due diligence processes should include a comprehensive risk analysis during the pre-tender and tender stages, covering prospective providers' key information on IT security, business continuity and privacy requirements, e.g. data encryption.

Results of other assurance and advisory work

Field operations related

60.   To avoid disrupting critical operations while providing timely advice on emerging challenges, the *advisory on WFP operations in the Gaza Strip* focused on identifying improvement areas in risk management, coordination and internal controls given the rapid onboarding of partners, vendors and personnel. It also offered insights into the regional supply chain setup, governance, and risk management practices at the country office level. Overall, five critical areas of improvement were highlighted: strengthening risk management by evaluating emergency response protocols and refining the assurance action plan; enhancing due diligence and oversight of non-governmental organizations; improving monitoring and vetting processes for staff and contractors; enhancing contract management and vendor vetting processes; and improving assurance in supply chain operations and commodity accounting to address the challenges posed by the prolonged conflict in Gaza, in terms of tracking, unreliable internet access and security risks.

Programme related

61.   The *school-meals management* audit covered three areas: transitioning to national school meals programmes; cash transferred to institutions; and fund management and reporting thereon. WFP was confirmed to be strongly committed to the programme. Concurrently, some risks were identified in: transition planning (partially documented and limited); cash reconciliation (inconsistently done, against actual beneficiary numbers); monitoring (limited to annual visits at best, and not always incorporating community feedback); fund tracking (limited, often manual); digital tool scalability (gaps with other WFP systems, and interfaces with government systems). Recommendations called, in particular, for stronger oversight, risk-based monitoring and a sustainable digital strategy.

Field support related

62.   The audit of *security in field offices* reviewed security preparedness and oversight. It found out that WFP successfully enabled operations in conflict zones, supporting personnel and partners; that WFP launched a security strengthening programme to align frameworks with rapidly evolving risks, and progressed on security digitization. Several areas of improvement were identified: having a consistent governance approach across countries; integrating security risk assessments in the corporate risk framework and strengthening security risk assessments; integrating security platforms for better interoperability and improving on data-sharing protocols for timelier access and better crisis response; more consistently

aligning security performance indicators with operational needs; strengthening incident reporting and knowledge management mechanisms; coordinating better with the United Nations Security Management System (known as "UNSMS") and partners; and addressing unclear accountability and outdated tools while better aligning security budgetary resources to risk levels.

63. The audit of *humanitarian access management* focused on governance, risk management and internal controls in complex humanitarian settings. It showed positive developments with the creation of dedicated units enhancing operational support and coordination, negotiation capacities upgraded through training, and better access risk mitigation strategies. Areas for improvement include addressing gaps in the corporate approach, with a clear framework guiding access management; better identifying and escalating risks, including access-related risks properly categorized in WFP's enterprise risk management framework; clearer accountability, roles and ownership between headquarters and regional bureaux in providing country offices with timely and context-specific support, highlighting the need for clearer roles; and overall improving coordination.

64. The *fleet management* audit focused on the way WFP manages the leasing, training and insurance of its fleet of light and armoured vehicles. Several good practices were noted: the optimized sourcing of vehicles; the effectiveness of fleet optimization missions to country offices; advancements in digitization of fuel data entry, vehicle inspection data and fleet management training. Areas for improvement include undertaking a comprehensive risk and impact analysis of the transition to the United Nations Fleet for light vehicles; processing insurance claims faster; enhancing risk and performance monitoring, and financial reporting; updating policies with clearer roles in insurance and fund management; and improving data quality through system integration.

65. The audit of *on-demand service provision* assessed the strategic alignment, cost recovery mechanisms, and performance monitoring and reporting of WFP's on-demand services[5] to external clients. The humanitarian and development community highly valued WFP's on-demand services, which leverage WFP's expertise and its significant field presence. Service provision governance improved with new policies and oversight mechanisms, though gaps remain. Improvement areas include developing a comprehensive strategic framework with a clearly defined risk management approach, while clarifying WFP's integration in the United Nations reform; improving risk-informed service provision; clarifying roles and responsibilities (particularly in grant management and cost recovery) and improving alignment, and coordination among all concerned units; and addressing system fragmentation of financial and operational data.

Process related

66. The *advisory assignment on the Global Payments Solution Centre in Budapest, Hungary* recognized several positive practices, especially in defining roles, responsibilities and controls within the payment process. Improvement areas relate to governance, risk management and oversight. Recommendations proposed addressing these gaps through, *inter alia,* improving the governance structure, defining key performance indicators and developing a business continuity plan to ensure uninterrupted operations.

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[5] E.g. supply chain management, procurement, cash-based transfers, administration, facility management, digital solutions and data analytics provided to governments and the humanitarian and development community.

Fraud risk related

67. The *proactive integrity review of procurement fraud risks on "Smart Sourcing" design and use of technology* focused on assessing fraud risk exposures and the potential for control strengthening in the new WFP procurement system, "Smart Sourcing". Overall, 11 high-risk fraud areas with significant potential impact on WFP were identified, primarily in sourcing and supplier selection, with key risks such as bid manipulation, misuse of waivers and contractor collusion, as well as limited monitoring and either unreliable or informal controls. Enhancing procurement integrity and fraud prevention calls for stronger controls, smarter monitoring and better governance. The deployment of "Smart Sourcing" provides an opportunity to strengthen process controls and implement system controls, and leveraging its capabilities, e.g. in data analytics and automated alert/risk monitoring dashboards. Concurrently, improvements are required for more robust vendor management controls, vendor registration and supplier due diligence checks.

68. The *proactive integrity review of foreign exchange fraud risks in field operations* identified six fraud schemes related to foreign exchange conversions in field offices, all with low financial impact, e.g. forged signatories, bribery, fake invoices and foreign exchange rate manipulation. Areas for improvement include strengthening monitoring of foreign exchange regimes; enhancing due diligence of local banks; improving the local currency procurement process through standardized bidding procedures; ensuring clear segregation of duties, comprehensive documentary trail, and better oversight of foreign exchange transactions, while enhancing financial transparency through automation and standardized monitoring.

69. The *proactive integrity review of personal conflicts of interest with vendors and partners* in WFP assessed the maturity level of the process and control design to address the corresponding fraud-related schemes. The maturity level is considered as "structured and documented", with risk management and control strategies being documented, but not fully integrated and inconsistently applied. WFP's focus has been on preventing personal conflicts of interest through policies, procedures, training and awareness-raising; yet gaps persisted in ensuring completeness of disclosures and proactive detection of red flags. Opportunities for improvement focus on clarifying responsibilities, strengthening detective controls, digitizing disclosures and increasing information tracking and monitoring.

70. The *advisory on organizational conflicts of interest with vendors and partners* highlighted WFP's efforts in understanding these through consultations with field and corporate stakeholders. At this stage, the overall maturity level was found limited, with inconsistent application of controls and incomplete risk management. Seven recommendations were made, including developing a clear policy aligned with the existing guidance on personal conflicts of interests; refining definitions and scenarios; and establishing formal processes, with clear roles and responsibilities for declaring and managing such conflicts.

Human resources related

71. The audit of *Diversity, Equity and Inclusion* practices assessed the extent to which WFP established processes to promote diversity, achieve equity and create an inclusive workplace culture for its personnel. Overall progress in gender parity and disability inclusion was noted, with over 300 managers trained in inclusive leadership. Recommendations emphasized the need for strong leadership, a comprehensive data-driven strategy, including, *inter alia*, a cross-functional governance body, accountability mechanisms for inclusiveness, and best practice diversity targets; updating human resources policies; improving on data collection and specific needs-tailored action plans; while revisiting dedicated funding.

72. The *advisory on mental health* acknowledged the significant efforts to support employee mental health, committing to the United Nations mental health strategy and integrating it into the WFP duty of care framework, e.g. through staff counsellors and a well-being platform. Areas for improvement included the need for better governance and accountability and an integrated mental health action plan. Recommendations emphasized the importance of leadership in promoting mental health, the need for sustainable funding, more systematic psycho-social risk assessments and mitigation strategies, using data to drive local and regional responses, as well as mainstreaming mental health into WFP's policies and practices while providing tools and support to managers.

Implementation status of agreed actions

73. The number of open agreed actions increased by 22 percent, from 319 as at 31 December 2023 to 388 as at 31 December 2024 (see TABLE 5). This results from the large number of agreed-upon actions issued during 2024 combined with the reduced resources available for addressing recommendations while responding to growing operational demands.

74. The number of overdue actions rose by 11 percent, from 107 on 31 December 2023 to 118 by 31 December 2024 (see Figure 4), due to the combined effect of issuance of multiple reports in the last quarter of the year countered by a significant closure exercise initiated by OIGA, as in previous years.

75. 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 2023 AND 2024*						
	High risk 2023	**High risk 2024**	**Medium risk 2023**	**Medium risk 2024**	**Total 2023**	**Total 2024**
Open at the beginning of the year	**61**	**143**	**110**	**176**	**171**	**319**
Issued in the period January–December	125	128	143	150	**268**	**278**
Total	**186**	**271**	**253**	**326**	**439**	**597**
Closed in the period January–December	43	87	77	122	**120**	**209**
Outstanding at year-end	**143**	**184**	**176**	**204**	**319**	**388**
Overdue (beyond initial agreed implementation date)	44	62	63	56	**107**	**118**
Overdue (beyond revised implementation date)	22	44	30	36	**52**	**80**

* All figures in this table correspond to calendar years.

Figure 4: Overdue actions per quarter 2018–2024
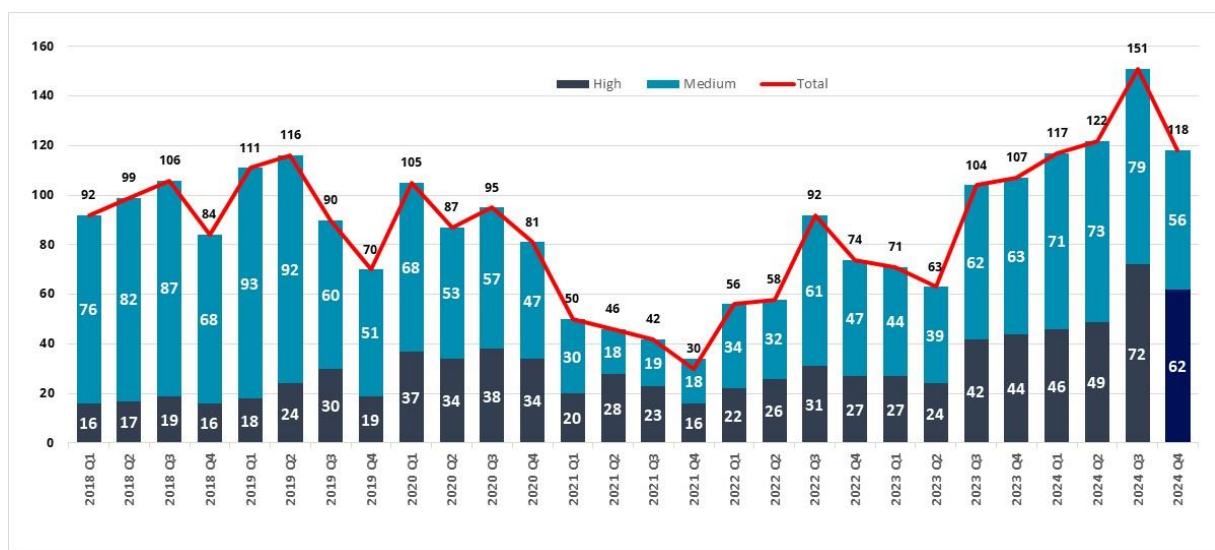
76.   The number of actions open for less than a year decreased to 65 percent in December 2024, from 76 percent as at 31 December 2023 (see Figure 5).

Figure 5: Actions aging based on original implementation date as at 31 December 2024

Between 12 and 18 months
21%

More than 18 months
14%

Less than 12 months
65%

Overview of activities of the Office of Inspections and Investigations

Investigation services

77.   OIGI supports WFP's commitment to promoting a working environment that is ethical, safe and free of abuse while maintaining a zero-tolerance for inaction principle for fraud, corruption, retaliation, sexual exploitation and abuse (SEA), sexual harassment and other forms of abusive conduct. Applying a zero-tolerance for inaction approach in these areas includes a commitment by OIGI to assess the allegations of misconduct and wrongdoing it receives and investigate them when warranted.

78.   Allegations may involve WFP employees for alleged breaches of the anti-fraud and anti-corruption (AFAC) policy, SEA, sexual harassment, harassment, abuse of authority and discrimination (HAAD), retaliation, or reported violations of policies, procedures and other administrative issuances.

79.   Allegations may also pertain to external parties, such as vendors and cooperating partners, for breaches of the AFAC policy, SEA or abuse of WFP beneficiaries.

Caseload 2024

80.   Overall, OIGI managed a caseload of 2,833 cases in 2024, a 20 percent increase from 2023 (see TABLE 6 and further details in TABLE 7).

TABLE 6: CASE MANAGEMENT ACTIVITY – 2018–2024							
	2018	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
Cases carried over from prior year	34	129	368	545	871	892	1 029
Cases re-opened from prior year							5
Complaints received in current year	368	584	616	778	915	1 472	1 799
Caseload	**402**	**713**	**984**	**1 323**	**1 786**	**2 364**	**2 833**
Cases closed							
– After preliminary assessment	(220)	(265)	(347)	(340)	(699)	(1 030)	(1 534)
of which – *referred outside OIGI*	*(68)*	*(61)*	*(100)*	*(77)*	*(100)*	*(280)*	*(429)*
– *not warranting an investigation*	*(152)*	*(204)*	*(247)*	*(263)*	*(599)*	*(750)*	*(1 105)*
– After investigation	(53)	(80)	(92)	(112)	(195)	(305)	(408)
Total cases closed	**(273)**	**(345)**	**(439)**	**(452)**	**(894)**	**(1 335)**	**(1 942)**
Cases carried over to the following year	**129**	**368**	**545**	**871**	**892**	**1 029**	**891**

TABLE 7: BREAKDOWN OF CASES CARRIED OVER TO THE FOLLOWING YEAR – BY STAGE AND YEAR OF RECEIPT OF ALLEGATION								
At year-end		**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
In intake	**total**	n.a.	n.a.	**212**	**491**	**529**	**558**	**523**
allegations received in	*2018*			-	-	-	-	-
	2019			*22*	*2*	-	-	-
	2020			*190*	*21*	-	-	-
	2021				*468*	*118*	-	-
	2022					*411*	*37*	-
	2023						*521*	*51*
	2024							*472*
Investigation by cooperating partner oversight function	**total**	n.a.	n.a.	**125**	**95**	**45**	**74**	**62**
information received in	*2018*			*4*	-	-	-	-
	2019			*40*	*20*	-	-	-
	2020			*81*	*43*	-	-	-
	2021				*32*	*3*	-	-
	2022					*42*	*3*	-
	2023						*71*	*3*
	2024							*59*

TABLE 7: BREAKDOWN OF CASES CARRIED OVER TO THE FOLLOWING YEAR – BY STAGE AND YEAR OF RECEIPT OF ALLEGATION								
At year-end		**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
In investigation or inspection	**total**	n.a.	n.a.	**208**	**285**	**318**	**397***	**306****
allegations received in	*2018*			*4*	*2*	*1*	*-*	*-*
	2019			*103*	*88*	*67*	*36*	*4*
	2020			*101*	*122*	*106*	*68*	*18*
	2021				*73*	*87*	*68*	*28*
	2022					*57*	*72*	*43*
	2023						*153*	*116*
	2024							*97*

* Includes one inspection.

** Includes three inspections.

New complaints

81. In 2024, OIGI received 1,799 new complaints (see Figure 6), a 22 percent increase from 2023. The case typology remains similar to past years, with AFAC matters representing 60 percent of new cases, followed by Other (24 percent), HAAD (7 percent), SEA (7 percent) and sexual harassment (3 percent) cases. Allegations continued to focus on cooperating partner employees, followed by WFP employees. They remained stable by geographic origin, mirroring the profile of the crises in each region. In addition, OIGI reopened five cases from prior years.

Figure 6: New complaints' typology – 2018–2024*
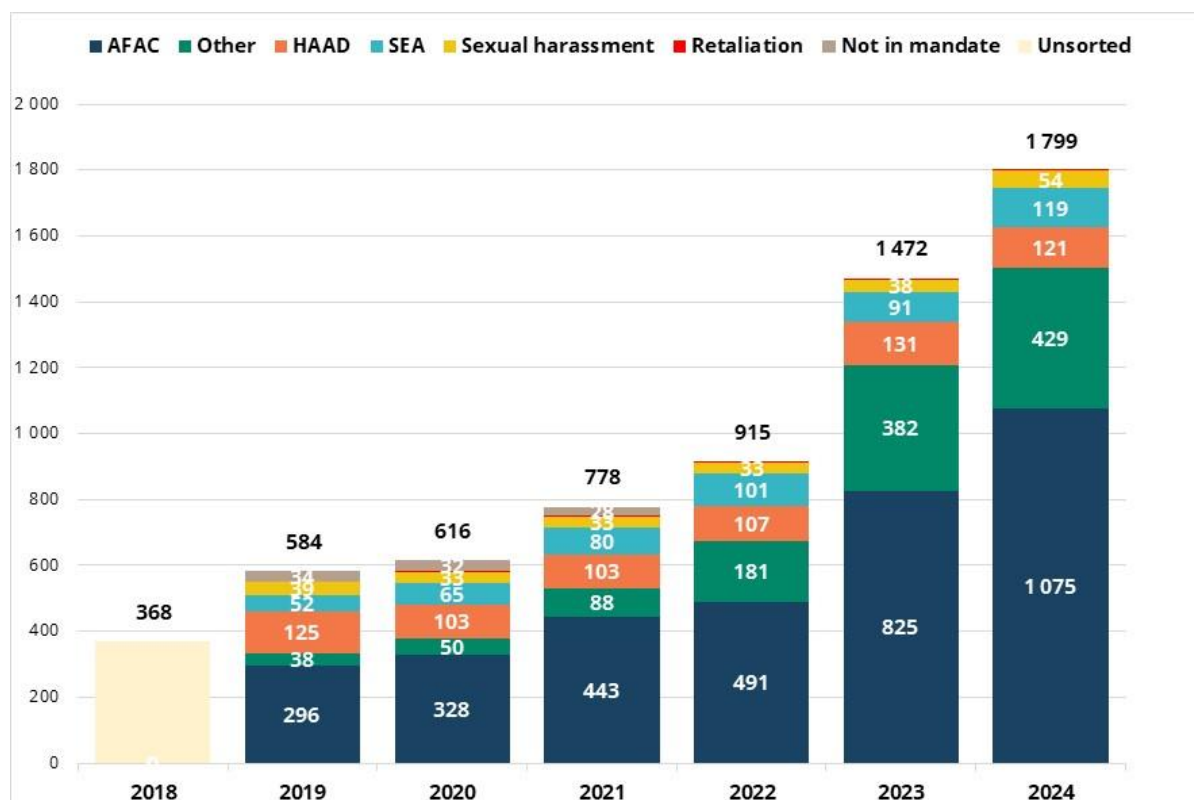
* In all graphs, individual figures below five are excluded.

82. OIGI observed a significant increase in new complaints. This is likely due to the combination of WFP's size (approximately 23,000 employees in 2024), management support of OIGI's function, outreach activities conducted by OIGI, OIGI's continued effort to effectively engage and communicate with investigation participants from the complaint to the closure of the case, and, possibly, growing confidence over time in OIGI's confidential management of allegations.

Intake assessment and prioritization

83. The intake function, established in 2019, processes all incoming complaints. The intake team is fully functional and capable of receiving, assessing, and managing a large number of complaints. Complaints are assessed, *inter alia*, in terms of OIG's investigation mandate, credibility, and whether they warrant an investigation or can be better managed by another unit within WFP, e.g. to the Human Resources Division, the Office of the Ombudsperson and Mediation Services, the Legal Office or WFP management. As a result, only those complaints warranting investigation are forwarded to the investigation teams, thus ensuring the most effective use of these resources.

84. In 2024, OIG closed 1,534 complaints after intake assessment (see Figure 7), a 49 percent increase compared to 2023 (1,030). Of these 1,534, 429 (28 percent) were referred to other functions within WFP, or to other United Nations organizations; 1,105 (72 percent) did not warrant an investigation for being, for instance, matters not within the OIG mandate, matters where evidence did not support prima facie the complaint, complainants withdrawing their complaint, or complainants refusing to cooperate or not responding to OIGI inquiries.

Figure 7: Cases closed after intake assessment*
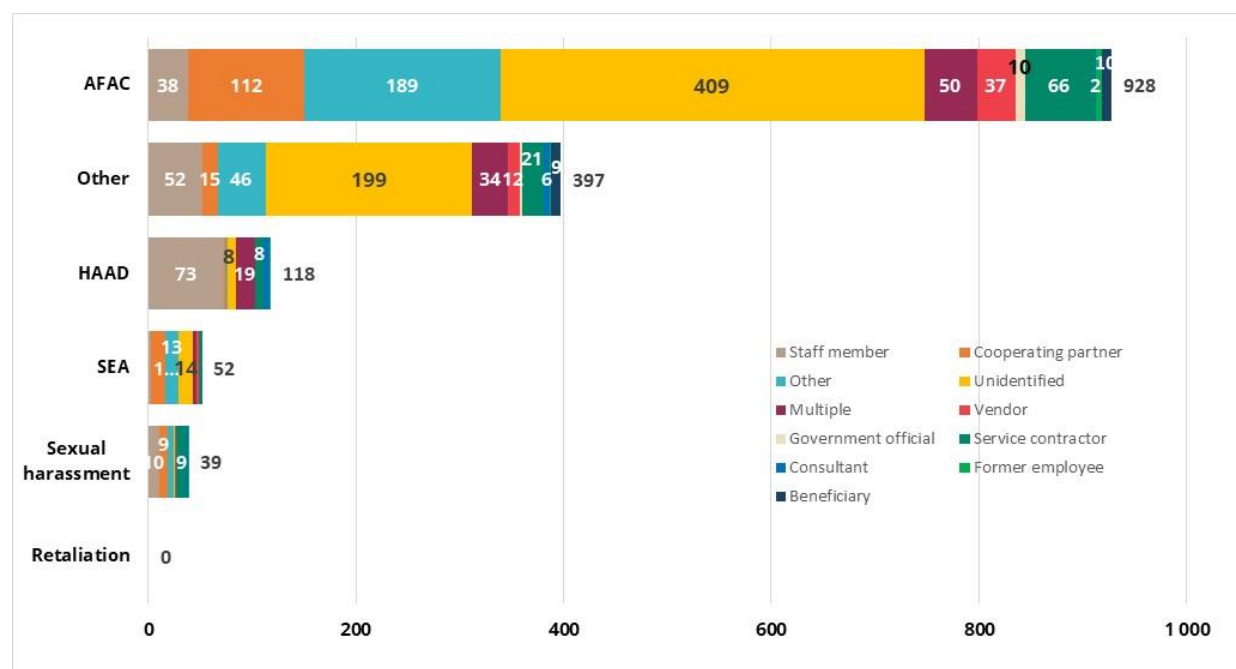
* Individual figures below five are not shown.
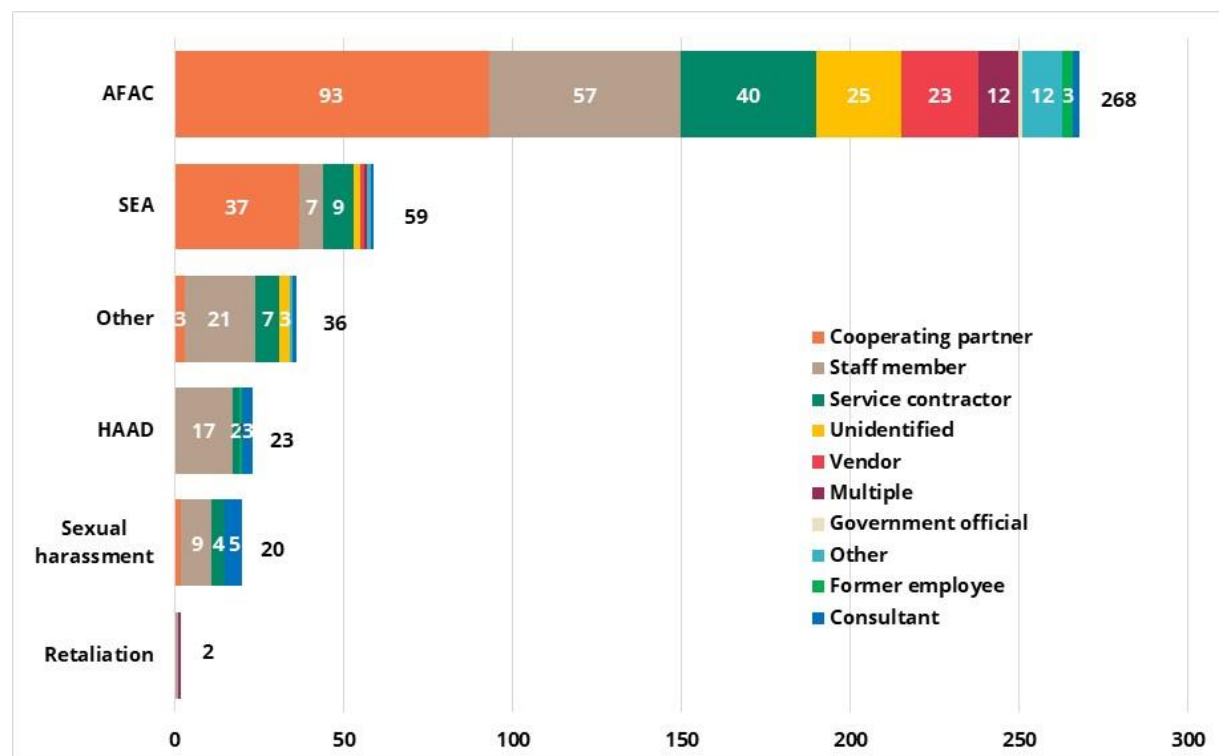
85. At year-end 2024, of the 891 carried-over cases (see TABLE 7), 523 complaints (59 percent) were under intake assessment (90 percent of 523 complaints stemmed from 2024 and the remaining from 2023), and 62 (7 percent) were awaiting additional information from cooperating partners' oversight functions (almost entirely from 2024); AFAC matters are predominant (60 percent).

Investigation activity

86. OIGI concluded 408 investigations in 2024 (see Figure 8), of which 169 (41 percent) were substantiated. These matters are related to WFP staff members and cooperating partner employees as perpetrators of alleged AFAC breaches and SEA matters. Reports on substantiated allegations are listed in annex II (detail by region and case) and annex III (grouped by affected policy and type of subject).

Figure 8: Investigations concluded in 2024

87. At year-end 2024, of the 891 carried-over cases (see TABLE 7), 303 investigations (34 percent) were in progress (see Figure 9); the breakdown by type of allegations is included in the following sections. Staff members correspond to 50 percent of the alleged perpetrators. The proportion of all D-1 and above under investigation at year-end represented slightly more than 4 percent of all subjects under investigation (12 out of 303), primarily for behavioural issues. Of the 303 Investigations in progress at year-end 2024, 32 percent corresponded to allegations received in 2024; 38 percent in 2023, and 31 percent for prior years.

88. With the resources in place now fully functional, OIGI was able to more effectively address especially ageing cases, which stemmed from the combined effect of the coronavirus disease 2019 (including almost two-year-long travel limitations, slowing the pace of concluding investigations) and the caseload increasing faster than the additional posts made available (from the end of 2022, gradually filled thereafter), as reported in previous years.

Figure 9: Investigations in progress at year-end 2024
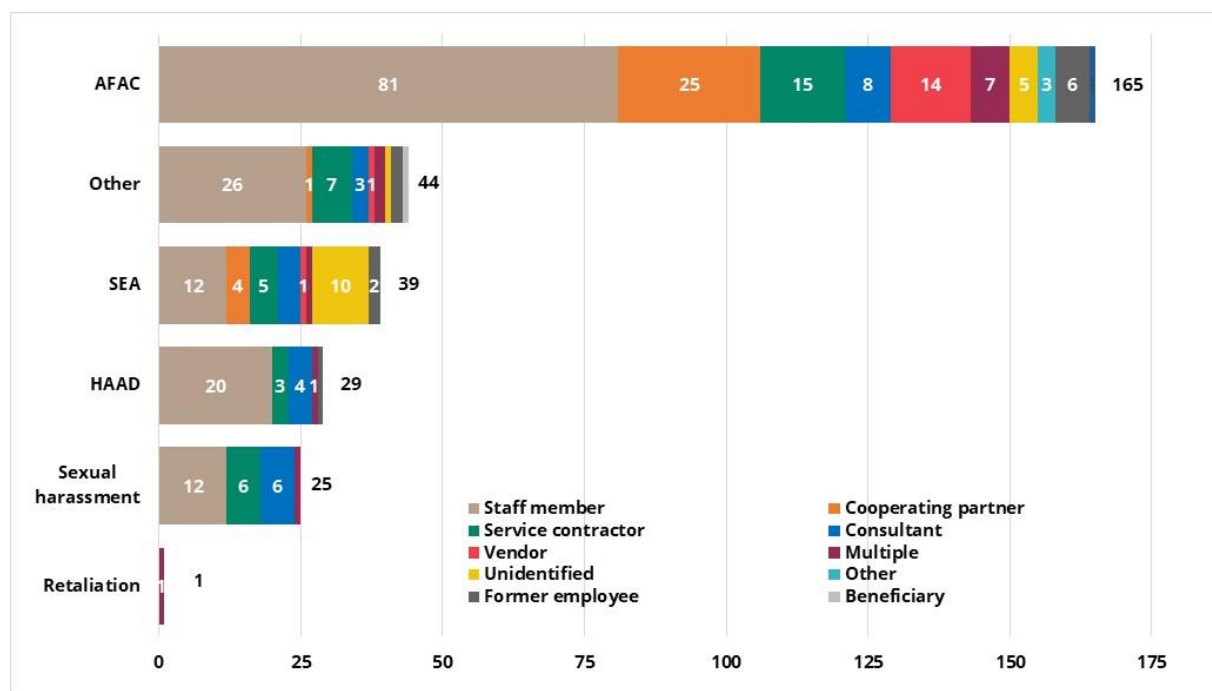
Fraud

89. Of the 408 investigations concluded in 2024, 268 (66 percent) were related to breaches of the AFAC policy; 100 (25 percent) were substantiated, including 36 involving WFP employees (see details in annex III).

90. At year-end, there were 165 ongoing investigations of AFAC matters, of which 99 percent pertained to personnel below the P-5 level or non-WFP personnel.

91. Losses are substantiated when supported by evidence gathered during an investigation. Substantiated losses reflect concluded investigations and, therefore, may not reflect the organization's total losses attributable to breaches of the AFAC policy. AFAC-related investigations involving cooperating partners generated the most considerable substantiated losses in 2024. As at 31 December 2024, OIGI determined that 2024 substantiated losses from breaches of the AFAC policy (see details in annex II) amounted to USD 5,481,021.44, of which WFP had already recovered during the year USD 453,594.35 (8 percent).

Harassment, abuse of authority and discrimination

92. Of the 408 investigations concluded in 2024, 23 (6 percent) related to abusive conduct. All involved WFP employees, of which five were substantiated.

93. At year-end 2024, 29 investigations of abusive conduct were ongoing, of which 14 percent related to senior positions (D-1 and above).

Sexual harassment

94. In 2024, OIGI concluded 20 sexual harassment investigations (5 percent). Of that total, 18 investigations involved WFP employees; 14 of which were substantiated. Two cases involved cooperating partner employees and were substantiated.

95. At year-end 2024, OIGI had 25 sexual harassment investigations in progress, of which one (4 percent) involved senior positions (D-1 and above).

Sexual exploitation and abuse

96. All WFP employees must report allegations of SEA to OIGI. OIGI concluded 59 (13 percent) investigations related to SEA in 2024, of which 37 were substantiated (22 of these pertained to cooperating partner employees) and 22 were unsubstantiated.

97. At year-end, 39 SEA investigations were ongoing, involving WFP staff members, service contractors or cooperating partner employees.

98. United Nations entities must provide anonymized reporting on allegations of SEA to the Secretary-General[6] when there is sufficient information to identify a possible act of SEA involving an identifiable victim or perpetrator. That information is reported publicly. OIG fulfilled the reporting requirement in 2024.

Disposition of substantiated investigations

99. If WFP employees are found to have violated WFP regulations, rules or policies, the related investigation reports are provided to the Human Resources Division for consideration and referral to management with a recommendation for administrative or disciplinary action if warranted.

100. When allegations of fraud implicate the employees of WFP vendors or cooperating partners, the cases are referred to the investigative units of those entities if one exists and is deemed competent; OIGI then monitors these cases until their investigation is complete and administrative action is taken. Under certain conditions, OIGI may complete an investigation if an external party cannot perform the investigation. If a WFP vendor or cooperating partner is alleged to have committed a prohibited practice, such as fraud, corruption, theft, collusion, coercion or obstruction, under a WFP-funded agreement or contract, OIGI conducts the investigation, with substantiated reports referred to the WFP Vendor Sanctions Committee for consideration and further management decision as deemed appropriate.

Inspections

101. Inspections are inquiries that can be undertaken in areas of perceived risk, outside the context of the annual assurance workplan or in the absence of a specific allegation.

102. At year-end, OIGI conducted four inspections, which focused on indications of misconduct and wrongdoing. The inspections are ongoing.

Ongoing OIGI cooperation with cooperating partner oversight functions

103. OIGI continued building on the OIGA 2017 initiative to increase coordination with cooperating partner oversight functions. In 2024, OIGI and external oversight functions collaborated on 151 cases, 70 of which were substantiated and resulted in disciplinary action by the external partner. OIGI will continue to develop and enhance its working relationships with cooperating partner oversight functions.

Increased caseload and resources

104. The yearly OIGI caseload, i.e., cases carried over from prior years and new cases received in the current year, has significantly increased over the last six years. OIGI received 368 complaints in 2018 compared to 1,799 in 2024 (+389 percent). OIGI finalized 220 intake assessments in 2018 compared to 1,534 in 2024 (+597 percent). OIGI concluded 53 investigations in 2018 compared to 408 in 2024 (+670 percent), with an additional 303 investigations in progress at year-end. In comparison, the overall OIGI post complement

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[6] United Nations. Data on Allegations: UN System-wide – Standard for reporting.

(dedicated professional and investigative support staff) increased by 194 percent (16 to 47 posts) over the same period.

Other advisory and inter-agency activities

105. OIG, with OIGA and OIGI support, provided input to numerous draft internal policies and circulars and attended several management committees or boards in an observer capacity, providing advice. OIG also provided input and supported management's negotiations of multiple complex donor agreements regarding internal audit and investigation clauses, including but not limited to fraud and corruption. OIG also fulfilled the donor requirements for information sharing, particularly regarding investigations.

106. Further, in 2024, 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

107. OIG wishes to thank the Executive Board and the IOAC, the Executive Director, senior management and all WFP colleagues for their continuous support, which enabled OIG to effectively carry out its mandate in 2024.

108. 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, including reaping synergies, wherever relevant, between OIGA and OIGI, to further enhance accountability and transparency at WFP.

109. 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.

110. Regarding OIGI and in the same budgetary context, the focus will be on managing and looking for opportunities to improve, increasing wherever possible technology use, in the context of a continuously growing caseload, the expectation of prompt handling of increasingly complex cases while respecting due process and fulfilling expanding reporting and transparency requirements from multiple stakeholders.

ANNEX I

Audit and advisory reports considered in developing the annual opinion
(January–December 2024)

A: ASSURANCE REPORTS AND RATINGS*				
Audit engagement	**Report number**	**No. of agreed actions**	**Of which high priority**	**Report conclusion/rating**
1	Follow-up Review of the Implementation of Agreed Actions from the 2023 Internal Audit of WFP Operations in Guinea *(Follow-up review)*	AR/24/01	N/A	N/A	N/A
2	Internal Audit of Selected WFP processes in Syria *(Country office)*	AR/24/02	18	8	N/A
3	Internal Audit of WFP Operations in Nigeria *(Country office)*	AR/24/03	9	2	Some improvement needed
4	Internal Audit of WFP Operations in Afghanistan *(Country office)*	AR/24/04	17	10	Major improvement needed
5	Internal Audit of WFP Operations in Angola *(Country office)*	AR/24/05	14	12	Major improvement needed
6	Internal Audit of IT Third-Party Risk Management *(Information Technology)*	AR/24/06	6	2	Some improvement needed
7	Internal Audit of WFP On-Demand Service Provision *(Thematic & cross-cutting process)*	AR/24/07	6	4	Some improvement needed
8	Internal Audit of WFP's Fleet Management *(Thematic & cross-cutting process)*	AR/24/08	19	7	Some improvement needed
9	Internal Audit of WFP Operations in Pakistan *(Country office)*	AR/24/09	7	4	Some improvement needed
10	Internal Audit of Diversity, Equity and Inclusion in WFP *(Thematic & cross-cutting process)*	AR/24/10	15	6	Major improvement needed
11	Internal Audit of School Meals Management in WFP *(Thematic & cross-cutting process)*	AR/24/11	7	4	Some improvement needed
12	Internal Audit of WFP Operations in Iraq *(Country office)*	AR/24/12	15	4	Some improvement needed
13	Internal Audit of WFP Operations in Mali *(Country office)*	AR/24/13	15	6	Major improvement needed
14	Internal Audit of WFP Operations in Burkina Faso *(Country office)*	AR/24/14	6	4	Major improvement needed

A: ASSURANCE REPORTS AND RATINGS*				
Audit engagement	**Report number**	**No. of agreed actions**	**Of which high priority**	**Report conclusion/rating**
15	Internal Audit of WFP's Regional Bureau for Western Africa *(Country office)*	AR/24/15	5	–	Some improvement needed
16	Internal Audit of WFP Operations in Myanmar *(Country office)*	AR/24/16	10	6	Major improvement needed
17	Internal Audit of WFP Cybersecurity *(Information technology)*	AR/24/17	16	7	Major improvement needed
18	Internal Audit of WFP Operations in El Salvador *(Country office)*	AR/24/18	5	1	Some improvement needed
19	Internal Audit of Security in Field Offices *(Thematic & cross-cutting process)*	AR/24/19	27	12	Major improvement needed
20	Internal Audit of WFP Cloud Computing Security *(Information technology)*	AR/24/20	6	2	Some improvement needed
21	Internal Audit of WFP Humanitarian Access Management *(Thematic & cross-cutting process)*	AR/24/21	6	5	Major improvement needed
22	Internal Audit of WFP Operations in Niger *(Country office)*	AR/24/22	27	15	Major improvement needed
23	Internal Audit of WFP's Regional Bureau for the Middle East, Northern Africa and Eastern Europe *(Country office)*	AR/24/23	4	–	Effective/Satisfactory
24	Follow-up Review of the Implementation of Agreed Actions from the 2023 Internal Audit of WFP Operations in Madagascar *(Follow-up review)*	AR/24/24	N/A	N/A	N/A
25	Internal Audit of WFP Operations in South Sudan *(Country office)*	AR/24/25	18	7	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 Internet of Things and Endpoint Security Penetration Test	MIN-24-01	March 2024
2	Management Information Note: Diversity, Equity and Inclusion in WFP	MIN-24-02	September 2024
3	Advisory Assignment on Organizational Conflict of Interest with Vendors and Partners	AA-24-01	February 2024
4	Review of WFP Operations in Gaza	AA-24-02	December 2024
5	Advisory on Global Payment Solutions Centre	AA-24-04	December 2024
6	Advisory Assignment on Mental Health in WFP	AA-24-03	December 2024

C: PROACTIVE INTEGRITY REVIEWS		
Report title	**Report reference**	**Issue date**
1	Personal Conflict of Interest with Vendors and Partners	PIR-24-01	February 2024
2	Foreign Exchange Fraud Risk in Field Operations	PIR-24-02	September 2024
3	Procurement Fraud Risk Assessment and Implications on Smart Sourcing Design Phase and Use of Technology	PIR-24-03	December 2024

D: SPECIAL PURPOSE REVIEWS		
Report title	**Report reference**	**Actual issue date**
1	Project Audit: "Adapting to Climate-Induced Threats to Food Production and Food Security in the Karnali Region of Nepal"	–	November 2024

E: CONSOLIDATED INSIGHTS		
Report title	**Report reference**	**Issue date**
1	Consolidated Insights on IT	-	March 2024
2	Interim Consolidated Insights on the Global Assurance Project	-	September 2024
3	Consolidated Insights on the Global Assurance Project	-	December 2024
4	Consolidated Insights on Cooperating Partners' Management	-	December 2024
5	Consolidated Insights on Country Office Programme Monitoring	-	December 2024

ANNEX II

Investigation reports – substantiated allegations detailed by region

Report reference		Allegation	Subject	Issued	Amount at stake (*USD*)	Amount recovered (*USD*)
Regional Bureau for Asia and the Pacific						
1	2023-386	Harassment	Staff member	February 2024	–	–
2	2022-844	Sexual harassment	Staff member	March 2024	–	–
3	2022-858	Sexual harassment	Staff member	March 2024	–	–
4	2023-1299	Sexual exploitation and abuse implicating a cooperating partner employee	Cooperating partner employee	February 2024	–	–
5	2023-1375	Fraudulent practice – claiming and obtaining food and cash assistance in two different refugee camps for over one year	Cooperating partner employee	February 2024	262.78	262.78
6	2023-629	Sexual exploitation and abuse by cooperating partner employee	Cooperating partner employee	February 2024	–	–
7	2022-794	Sexual harassment	Staff member	April 2024	–	–
8	2023-1317	Sexual exploitation and abuse, and misuse of resources	Staff member	July 2024	–	–
9	2023-202	Harassment	Staff member	July 2024	–	–
10	2023-424	Fraudulent practices – falsification of beneficiary signatures	Cooperating partner employee	July 2024	–	–
11	2023-425	Fraudulent practices – logging of fictitious vehicle logbook entries resulting in inflated payments to the vehicle hire vendor and subsequent kickback payments	Cooperating partner employee	July 2024	2 078.00	–
12	2024-0090	Physical assault against cooperating partner employee	Cooperating partner employee	July 2024	–	–

Report reference		Allegation	Subject	Issued	Amount at stake (*USD*)	Amount recovered (*USD*)
13	2024-0887	Fraudulent practice – siphoned money from general labourers	Cooperating partner employee	July 2024	–	–
14	2024-1291	Fraudulent practice – unauthorized distribution of WFP food commodities	Cooperating partner employee	September 2024	–	–
15	2022-712	Fraudulent practice and misrepresentation	Staff member	December 2024	–	–
16	2023-426	Fraud by external parties	Cooperating partner employee	November 2024	–	–
17	2024-0065	Fraudulent practices	Staff member	November 2024	77 900.00	–
18	2024-1037	Sexual exploitation and abuse	Cooperating partner employee	December 2024	–	–
19	2024-1101	Fraud by external parties	Cooperating partner employee	October 2024	128.00	–
20	2024-1225	Sexual harassment	Cooperating partner employee	December 2024	–	–
Regional Bureau for the Middle East, Northern Africa and Eastern Europe						
21	2022-237	Failure to comply with obligations	Staff member	February 2024	–	–
22	2021-752	Improper conduct at a work retreat and sexual harassment	Staff member	March 2024	–	–
23	2023-1293	Sexual exploitation of a female beneficiary by a cooperating partner employee	Cooperating partner employee	February 2024	–	–
24	2023-942	Fraudulent practice by cooperating partner employees related to food rations	Cooperating partner employee	January 2024	–	–
25	2024-0036	Fraudulent practice by cooperating partner employees pertaining to procurement activities	Cooperating partner employee	February 2024	200.00	–

Report reference		Allegation	Subject	Issued	Amount at stake (*USD*)	Amount recovered (*USD*)
26	2019-488	Corruption practices and bribery	Staff member	May 2024	–	–
27	2019-514	Nondisclosure of financial interests and engaging in outside activities	Staff member	June 2024	–	–
28	2020-034	Fraudulent practices and misrepresentation	Vendor	August 2024	–	–
29	2023-086	Fraudulent and obstructive practices – beneficiaries were found to be fictitious	Multiple	July 2024	3 709 463.25	–
30	2024-0336	Sexual harassment and breach of code of conduct	Staff member	August 2024	–	–
31	2021-541	Corruption	Vendor	October 2024	–	–
32	2021-735	Fraudulent (medical) practice	Staff member	December 2024	3 403.41	–
33	2022-871	Fraudulent (medical) practice	Staff member	December 2024	3 403.41	–
34	2023-459	Sexual harassment	Staff member	October 2024	–	–
35	2024-1274	Fraud by external parties	Cooperating partner employee	October 2024	–	–
36	2024-1739	Sexual exploitation and abuse	Cooperating partner employee	December 2024	–	–
Regional Bureau for Western Africa						
37	2021-506	Sexual exploitation and abuse	Staff member	January 2024	–	–
38	2021-079	Sexual harassment, abuse of authority	Staff member	January 2024	–	–
39	2020-387	Fraudulent practice and conflict of Interest	Staff member	January 2024	34 389.98	–
40	2021-755	Fraudulent practice and misrepresentation	Staff member	February 2024	–	–
41	2021-486	Forgery	Staff member	March 2024	–	–
42	2022-405	Theft/embezzlement – theft of food items	Cooperating partner employee	January 2024	10 010	10 010
43	2022-639	Sexual exploitation and abuse – rape of a minor	Vendor	March 2024	–	–
44	2023-1306	Physical assault and threats	Staff member	February 2024	–	–

Report reference		Allegation	Subject	Issued	Amount at stake (*USD*)	Amount recovered (*USD*)
45	2023-1342	Fraudulent practices by favouring a particular vendor in several procurements	Cooperating partner employee	January 2024	8 918.00	8 918.00
46	2023-890	Theft/embezzlement - theft of food items	Unidentified	January 2024	2 748.64	–
47	2019-310	Fraudulent and collusive practices	Cooperating partner employee	April 2024	–	–
48	2019-515	Corrupt practices	Vendor	April 2024	–	–
49	2020-110	Entitlement fraud	Staff member	June 2024	3 826.45	–
50	2021-177	Fraudulent (medical) practice	Staff member	June 2024	–	–
51	2024-0228	Sexual exploitation and abuse of a minor	Cooperating partner employee	April 2024	–	–
52	2022-022	Fraudulent practices and misrepresentation	Staff member	July 2024	–	–
53	2022-766	Physical assault and threats	Staff member	July 2024	–	–
54	2023-052	Sexual harassment, harassment and abuse of authority	Staff member	August 2024	–	–
55	2024-0071	Fraudulent practice – falsification of beneficiary signatures and unduly collected their aid	Cooperating partner employee	July 2024	1 679.00	–
56	2024-0373	Sexual exploitation and abuse – exchange of money for sex	Cooperating partner employee	July 2024	–	–
57	2019-464	Corruption	Staff member	December 2024	–	–
58	2020-250	Misrepresentation, forgery, false certification	Staff member	November 2024	–	–
59	2022-297	Fraudulent (medical) practice	Staff member	December 2024	–	–
60	2023-1291	Theft or embezzlement (food diversion)	Cooperating partner employee	December 2024	–	–
61	2023-181	Sexual harassment	Staff member	October 2024	–	–
62	2023-551	Sexual exploitation and abuse	Cooperating partner employee	December 2024	–	–
63	2024-0398	Theft or embezzlement (food diversion)	Cooperating partner employee	December 2024	–	–
64	2024-0411	Fraud by external parties	Cooperating partner employee	December 2024	–	–

Report reference		Allegation	Subject	Issued	Amount at stake (*USD*)	Amount recovered (*USD*)
65	2024-1064	Corruption	Cooperating partner employee	October 2024	–	–
Regional Bureau for Southern Africa						
66	2021-327*	Fraudulent practices – falsified operational advances and forged signatures	Staff member	February 2024	468 106.80	377 557.00
67	2021-354	Fraudulent practices – issued and cashed falsified cheques	Staff member	February 2024	–	–
68	2021-551	Sexual exploitation and abuse	Staff member	March 2024	–	–
69	2023-1429	Sexual exploitation and abuse – rape of a minor	Cooperating partner employee	March 2024	–	–
70	2023-1448	Sexual exploitation and abuse – rape of a minor	Cooperating partner employee	March 2024	–	–
71	2020-532	Sexual exploitation and abuse	Staff member	May 2024	–	–
72	2020-557	Fraudulent and corruptive (medical) practices	Staff member	June 2024	33 246.00	–
73	2023-253	Fraudulent and corruptive practices, conflicts of interest and failure to comply with obligations	Staff member	June 2024	–	–
74	2023-924	Theft/embezzlement – theft of food items	Third-party external to WFP	April 2024	22.00	22.00
75	2023-960	Fraudulent practice – mismanagement of WFP supported food items	Cooperating partner employee	June 2024	219.29	219.29
76	2024-0132	Sexual exploitation and abuse	Cooperating partner employee	April 2024	–	–
77	2021-582	Sexual exploitation and abuse, interference with an investigation and breach of confidentiality	Staff member	July 2024	–	–
78	2024-0559	Sexual exploitation and abuse of a beneficiary	Cooperating partner employee	July 2024	–	–
79	2024-0598	Sexual exploitation and abuse of a minor	Cooperating partner employee	September 2024	–	–
80	2019-407	Fraudulent and collusive practices	Staff member	October 2024	36 240.00	–

Report reference		Allegation	Subject	Issued	Amount at stake (*USD*)	Amount recovered (*USD*)
81	2023-097	Sexual exploitation and abuse of a beneficiary	Staff member	October 2024	–	–
82	2023-153	Sexual exploitation and abuse	Staff member	October 2024	–	–
83	2023-154	Sexual exploitation and abuse	Staff member	October 2024	–	–
84	2023-156	Sexual exploitation and abuse of a minor	Staff member	October 2024	–	–
85	2023-157	Sexual exploitation and abuse	Staff member	October 2024	–	–
86	2023-159	Sexual exploitation and abuse	Staff member	October 2024	–	–
87	2023-160	Failure to comply with obligations	Staff member	October 2024	–	–
88	2023-512	Failure to comply with obligations	Staff member	October 2024	–	–
89	2023-513	Sexual exploitation and abuse	Staff member	October 2024	–	–
90	2023-693	Fraudulent practices	Cooperating partner employee	December 2024	–	–
Regional Bureau for Eastern Africa						
91	2020-521	Fraudulent practice – submission of falsified documents	Vendor	January 2024	–	–
92	2021-285	Sexual harassment, harassment and abuse of authority	Staff member	January 2024	–	–
93	2022-733	Failure to comply with obligations	Staff member	January 2024	–	–
94	2020-271	Fraudulent practice – forging signatures and falsifying documents	Staff member	February 2024	–	–
95	2019-013	Allegations of fraudulent, corrupt and collusive practices involving double-loading trucks	Staff member	February 2024	–	–
96	2023-175	Sexual exploitation and abuse – rape of a minor	Staff member	March 2024	–	–
97	2023-038	Fraudulent practices – altered a WFP-issued letter	Staff member	March 2024	–	–
98	2019-251	Sexual exploitation and abuse by cooperating partner employee	Cooperating partner employee	March 2024	–	–

Report reference		Allegation	Subject	Issued	Amount at stake (*USD*)	Amount recovered (*USD*)
99	2021-094	Theft/embezzlement – removal of money from the safe without authorization	Staff member	March 2024	–	–
100	2022-492	Corruptive practices – solicited a financial payment from a WFP vendor in exchange for facilitating the issuance of a purchase order awarded to the vendor	Staff member	March 2024	–	–
101	2022-728	Fraudulent practice – falsification of beneficiaries	Cooperating partner employee	March 2024	124.70	124.70
102	2023-307	Fraudulent practice – falsification of beneficiaries	Cooperating partner employee	January 2024	96.39	–
103	2023-308	Fraudulent practice – falsification of beneficiaries	Cooperating partner employee	January 2024	91.16	–
104	2023-530	Fraudulent practice – misuse and misappropriation of food commodities	Third-party external to WFP	February 2024	21 356.13	9 702.13
105	2023-612	Sexual exploitation and abuse by cooperating partner employee	Cooperating partner employee	January 2024	–	–
106	2024-0189	Sexual exploitation of an adult beneficiary	Cooperating partner employee	March 2024	–	–
107	2019-236	Fraudulent practices – fabrication of invoices and other documentation	Cooperating partner employee	May 2024	51 170.00	–
108	2020-094	Fraudulent, corrupt and collusive practices	Vendor	June 2024	33 120.00	–
109	2020-095	Fraudulent practices	Vendor	May 2024	11 040.00	–
110	2020-356	Fraudulent and corrupt practices and conflict of interest	Staff member	May 2024	–	–
111	2020-467	Corrupt and collusive practices involving double loading trucks	Staff member	May 2024	–	–
112	2020-468	Fraudulent, corrupt and collusive practices involving double loading trucks	Staff member	June 2024	–	–
113	2021-452	Fraudulent and obstructive practices	Cooperating partner employee	June 2024	513 421.10	–

Report reference		Allegation	Subject	Issued	Amount at stake (*USD*)	Amount recovered (*USD*)
114	2023-1290	Fraudulent practices – misrepresentation and forgery	Vendor	June 2024	–	–
115	2023-350	Fraudulent practice – forged payment documents	Cooperating partner employee	June 2024	2 925.00	
116	2023-592	Corrupt practice and bribery	Vendor	June 2024	–	–
117	2024-0136	Sexual exploitation and abuse by cooperating partner employee	Cooperating partner employee	April 2024	–	–
118	2024-0295	Fraudulent practice – misuse and misappropriation of food commodities	Cooperating partner employee	May 2024	2 278.89	–
119	2024-0756	Theft/embezzlement – theft of food items	Cooperating partner employee	June 2024	3 470.14	3 470.14
120	2020-493	Failure to comply with obligations	Staff member	August 2024	–	–
121	2020-603	Fraudulent practices	Staff member	July 2024	–	–
122	2021-481	Sexual harassment	Staff member	August 2024	–	–
123	2023-1147	Theft/embezzlement – theft of therapeutic nutrition supplies	Cooperating partner employee	July 2024	3 670.00	–
124	2023-1172	Fraudulent practice and bribery	Cooperating partner employee	August 2024	4 000.00	–
125	2023-1235	Theft/embezzlement – theft of food items	Unidentified	August 2024	359.19	–
126	2023-418	Fraudulent practices and theft	Staff member	July 2024	7 440.84	–
127	2023-699	Fraudulent practices – misappropriation of nutritional supplies	Cooperating partner employee	August 2024	500.00	–
128	2023-721	Theft/embezzlement – theft of food items	Cooperating partner employee	August 2024	293.21	293.21
129	2023-729	Fraudulent practice – inflation in the number of commodities in monthly report forms and stock cards	Cooperating partner employee	September 2024	38 358.00	38 358.00
130	2023-965	Conflict of interest – hiring of family members without disclosing the conflict of interest	Cooperating partner employee	July 2024	–	–
131	2024-0894	Theft/embezzlement – theft of food items	Unidentified	September 2024	90.83	90.83

Report reference		Allegation	Subject	Issued	Amount at stake (*USD*)	Amount recovered (*USD*)
132	2020-323	Fraud by external parties	Staff member	December 2024	22 075.42	–
133	2021-396	Sexual harassment	Staff member	November 2024	–	–
134	2021-630	Fraud by external parties	Cooperating partner employee	November 2024	–	–
135	2022-659	Fraud by external parties	Cooperating partner employee	November 2024	286 990.00	–
136	2023-113	Fraudulent (medical) practice	Staff member	December 2024	–	–
137	2023-1248	Fraud by external parties	Cooperating partner employee	October 2024	–	–
138	2023-1261	Sexual exploitation and abuse	Cooperating partner employee	December 2024	–	–
139	2023-1264	Sexual exploitation and abuse	Staff member	December 2024	–	–
140	2023-1266	Failure to comply with obligations	Staff member	December 2024	–	–
141	2023-183	Fraudulent (medical) practice	Staff member	December 2024	–	–
142	2023-264	Fraud by external parties	Cooperating partner employee	December 2024	–	–
143	2023-318	Fraudulent (medical) practice	Staff member	December 2024	–	–
144	2023-815	Sexual exploitation and abuse	Cooperating partner employee	December 2024	–	–
145	2024-0332	Theft or embezzlement (food diversion	Cooperating partner employee	December 2024	4 256.30	–
146	2024-0342	Sexual exploitation and abuse	Cooperating partner employee	October 2024	–	–
147	2024-0459	Fraud by external parties	Cooperating partner employee	December 2024	–	–
148	2024-0626	Fraud by external parties	Cooperating partner employee	December 2024	9 348.00	–
149	2024-0852	Sexual exploitation and abuse	Multiple	December 2024	–	–
150	2024-0939	Theft or embezzlement (theft of food items)	Unidentified	December 2024	6 171.47	–
151	2024-0997	Theft or embezzlement (theft of food items)	Multiple	November 2024	310.40	375.12
152	2024-1106	Fraud by external parties	Cooperating partner employee	October 2024	158.68	158.68
153	2024-1229	Fraud by external parties	Cooperating partner employee	December 2024	–	–
154	2024-1472	Sexual exploitation and abuse	Other	December 2024	–	–

Report reference		Allegation	Subject	Issued	Amount at stake (*USD*)	Amount recovered (*USD*)
155	2024-1496	Theft or embezzlement (theft of food items)	Unidentified	November 2024	–	–
156	2024-1533	Theft or embezzlement (theft of food items)	Cooperating partner employee	November 2024	52 214.11	–
157	2024-1712	Theft or embezzlement (theft of food items)	Cooperating partner employee	December 2024	–	–
Regional Bureau for Latin America and the Caribbean						
158	2020-573	Conflict of interest	Staff member	February 2024	–	–
159	2023-505	Fraudulent practice – cash diversion	Cooperating partner employee	February 2024	86.47	86.47
160	2024-0210	Fraudulent practice – fraudulent purchases by cooperating partner employees	Cooperating partner employee	March 2024	3 946.00	3 946.00
161	2019-232	Sexual harassment	Staff member	June 2024	–	–
162	2019-175	Failure to disclose outside activities, improper use of WFP privileges and misuse of WFP resources	Staff member	July 2024	–	–
163	2021-611	Fraudulent (medical) practice	Staff member	July 2024	3 604.00	–
164	2024-0269	Fraudulent (medical) practice	Staff member	August 2024	1 810.00	–
165	2020-513	Fraudulent practices	Vendor	December 2024	–	–
166	2022-089	Fraudulent (medical) practices	Staff member	December 2024	–	–
Headquarters						
167	2022-227	Harassment, discrimination, abuse of authority, breach of neutrality, misrepresentation and fraud	Staff member	June 2024	–	–
Other						
168	2023-124	Failure to comply with obligations	Staff member	February 2024	–	–
169	2022-167	Sexual harassment	Staff member	November 2024	–	–
Total amount (for relevant cases)					**5 481 021.44** *100%*	**453 594.35** *8.3%*

ANNEX III

Investigation reports – substantiated allegations grouped by policy and type of subject

Policy related	Subject	Allegation	Number of substantiated reports	Amount at stake (*USD*)	Amount recovered (*USD*)
AFAC			**100**	**5 481 021.44**	**453 594.35**
	Cooperating partner employee		**46**	**1 000 893.22**	**65 847.27**
		Fraud by external parties	36	926 979.46	52 073.92
		Corruption	1	–	–
		Theft or embezzlement	9	73 913.76	13 773.35
	Multiple		**2**	**3 709 773.65**	**375.12**
		Fraud by external parties	1	3 709 463.25	-
		Theft or embezzlement	1	310.40	375.12
	Staff member		**23**	**150 412.67**	**-**
		Fraudulent practice	21	–	–
		Corrupt practice	1	–	–
		Misrepresentation, forgery, false certification	1	–	–
	Unidentified		**4**	**9 279.30**	**-**
		Fraud by external parties	1	–	–
		Theft/embezzlement	3	–	–
	Vendor		**10**	**44 250.83**	**90.83**
		Fraud by external parties	6	44 160.00	–
		Corrupt practice	3	–	–
		Theft/embezzlement	1	90.83	90.83

Policy related	Subject	Allegation	Number of substantiated reports	Amount at stake (*USD*)	Amount recovered (*USD*)
	Service contract		**9**	**43 680.84**	–
		Fraudulent practice	6	–	–
		Corrupt practice	2	–	–
		Theft/embezzlement	1	–	–
	Special service agreement		**4**	**501 352.80**	**377 557.00**
		Fraudulent practice	4	501 352.80	377 557.00
	Other		**2**	**21 378.13**	**9 724.13**
		Fraud by external parties	1	21 356.13	9 702.13
		Theft or embezzlement	1	22.00	22.00
Other			**11**	–	–
	Cooperating partner employee		**1**	–	–
		Conflict of interest	1	–	–
	Staff member		**9**	–	–
		Failure to disclose financial interests, outside activities and honours, decorations, favours, gifts or remuneration	2	–	–
		Failure to comply with obligations	6	–	–
		Conflict of interest	1	–	–
	Service Contract		**1**	–	–
		Failure to comply with obligations	1	–	–

Policy related	Subject	Allegation	Number of substantiated reports	Amount at stake (*USD*)	Amount recovered (*USD*)
SEA			**37**	–	–
	Consultant		**1**	–	–
		SEA	1	–	–
	Cooperating partner employee		**20**	–	–
		SEA	20	–	–
	Staff member		**5**	–	–
		SEA	5	–	–
	Service Contract		**7**	–	–
		SEA	7	–	–
	Multiple		**1**	–	–
		SEA	1	–	–
	Vendor		**1**	–	–
		SEA	1	–	–
	Special service agreement		**1**	–	–
		SEA	1	–	–
	Other		**1**	–	–
		SEA	1	–	–

Policy related	Subject	Allegation	Number of substantiated reports	Amount at stake (*USD*)	Amount recovered (*USD*)
Abusive conduct			**21**	–	–
	Consultant		**5**	–	–
		Harassment	1	–	–
		Sexual harassment	4	–	–
	Cooperating partner employee		**2**	–	–
		Sexual harassment	1	–	–
		Other assault or threat	1	–	–
	Service contract		**5**	–	–
		Other assault or threat	1	–	–
		Sexual harassment	4	–	–
	Staff member		**9**	–	–
		Discrimination	1	–	–
		Other assault or threat	1	–	–
		Harassment	1	–	–
		Sexual harassment	6	–	–
Grand total			**169**	**5 481 021.44**	**453 594.35**

Acronyms

AFAC	anti-fraud and anti-corruption
DEI	diversity, equity and inclusion
GAP	global assurance project
HAAD	harassment, abuse of authority and discrimination
IIA	Institute of Internal Auditors
IT	information technology
OIG	Inspector General and Oversight Office
OIGA	Office of Internal Audit
OIGI	Office of Inspections and Investigations
PSEA	protection from sexual exploitation and abuse
SEA	sexual exploitation and abuse

List of tables and figures