



OIG

WFP Executive Board

Office of the Inspector General – 2024 Annual Report

25 June 2025



World Food Programme

SAVING LIVES
CHANGING LIVES

2024 Annual Report of the Inspector General

ASSURANCE STATEMENT

- **Opinion for 2024 –**
 - Based on OIG’s oversight work and other sources of evidence
 - Reports issued between 1 January and 31 December 2024
- **Respects of Standards –** All audit assurance work conducted in accordance with:
 - The Institute of Internal Auditors’ International Standards for the Professional Practice of Internal Auditing
 - OIG Charter
- **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**
- **Some positive practices in the same processes that were identified could be considered for replication throughout WFP**

 - Details of key findings identified in 2024 – paragraphs 36–72 of the annual report

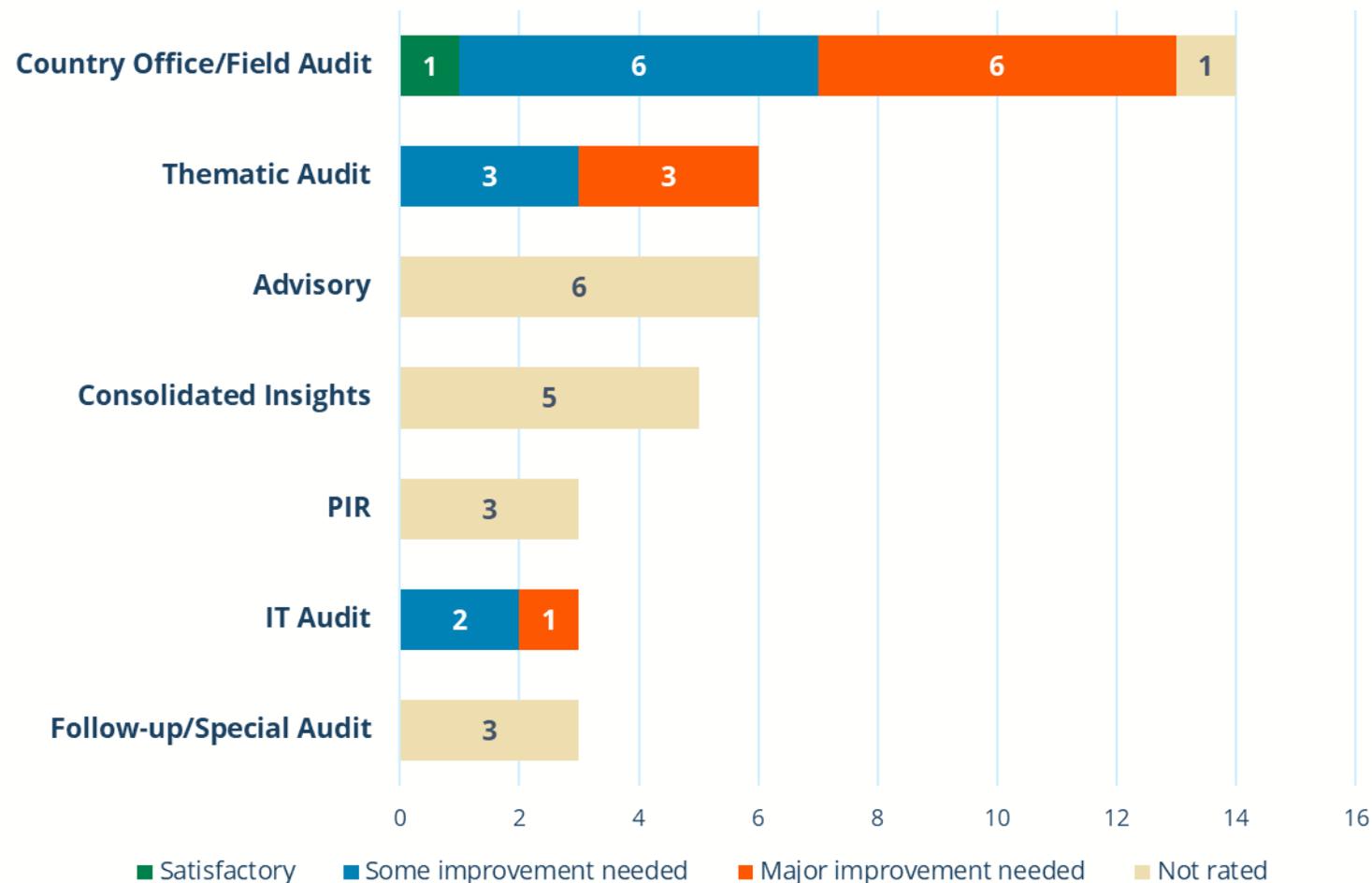
2024 internal audit work & engagement-level ratings

40 internal audit reports issued:

- 14 audits of country operations (USD 3.1 billion or 36% of WFP's field expenditures; one audit not rated)
- 6 thematic audits
- 3 IT audits
- 17 others:
 - 6 advisories
 - 3 proactive integrity reviews
 - 5 consolidated insights
 - 3 follow-up audits/ special audit

Of which 21 were rated:

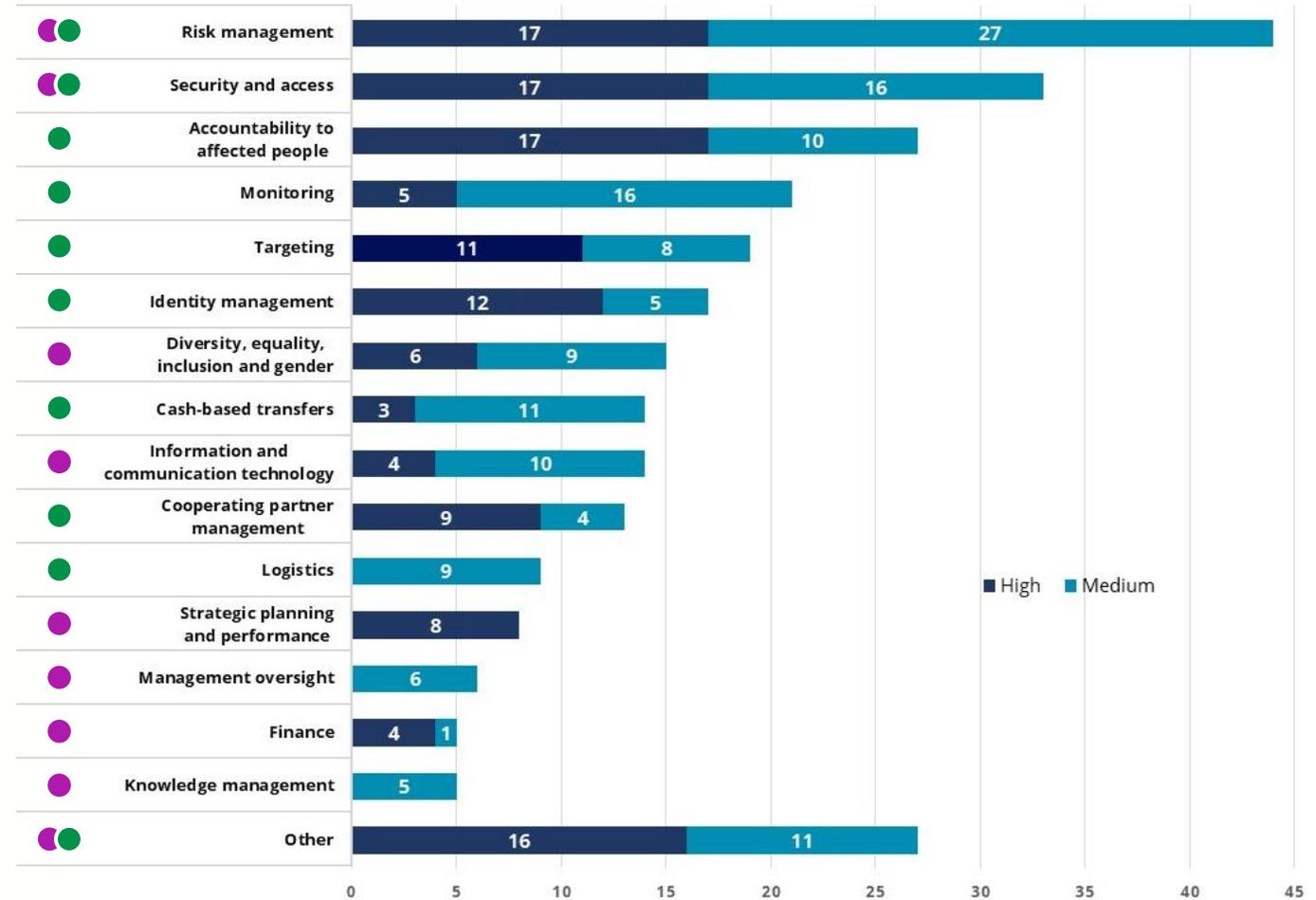
- 4% 'satisfactory'
- 50% 'some improvement needed'
- 46% 'major improvement needed'



Agreed actions (277) and key issues identified in 2024

- 277 agreed actions issued in 2024
- Repetitive nature of some of the issues
→ require a more effective integration of corporate functions and processes
- Root causes:
 - External factors:
 - ongoing conflicts and access issues in the countries where WFP operates
 - Internal factors:
 - roles and responsibilities needing better alignment
 - policies and procedures requiring more consistent operationalization or be updated
 - staffing levels & skills requiring further alignment with operational needs
 - IT systems landscape needing consolidation and further integration

Agreed actions by area of audit universe



● Programmatic
● Operations



Investigation Activities

Flow of Cases – Year-to-date 31 December 2024

