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منظمة
الغذية والزراعة
للأمم المتحدة

FINANCE COMMITTEE

Hundred and Seventy-sixth Session

Rome, 20 - 22 May 2019

**Note by the Executive Director on the annual report of the
Inspector General**

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EXECUTIVE SUMMARY

- This document presents the Executive Director's comments on the annual report of the Inspector General. It outlines actions to address issues raised in the report, and comments on the work of the Inspector General and the functioning of the Office of the Inspector General.
- The Executive Director welcomes the overall conclusion that based on the oversight work performed and reported in 2018, OIG did not identify any significant weaknesses in internal control, governance and risk management processes that would seriously compromise the achievement of WFP's strategic and operational objectives.

GUIDANCE SOUGHT FROM THE FINANCE COMMITTEE

- The Finance Committee is requested to take note of the "Note by the Executive Director on the annual report of the Inspector General".

Draft Advice

- **The Finance Committee advises the WFP Executive Board to take note of the "Note by the Executive Director on the annual report of the Inspector General".**



World Food Programme
Programme Alimentaire Mondial
Programa Mundial de Alimentos
برنامج الأغذية العالمي

Executive Board
Annual session
Rome, 10–14 June 2019

Distribution: General

Agenda item 6

Date: 10 May 2019

WFP/EB.A/2019/6-D/1/Add.1

Original: English

Resource, financial and budgetary matters

For consideration

Executive Board documents are available on WFP's website (<https://executiveboard.wfp.org>).

Note by the Executive Director on the annual report of the Inspector General

Introduction

1. This document presents the Executive Director's comments on the annual report of the Inspector General.¹ It comments on the work of the Inspector General and the functioning of the Office of the Inspector General (OIG) and outlines actions for addressing issues raised in the report.
2. The following text refers to specific paragraphs and sections in the report.

Actions and comments

Assurance statement – opinion

3. The Executive Director welcomes the report's overall conclusion that OIG had not identified any material weaknesses in the governance, risk management or control processes in place across WFP that would seriously compromise the overall achievement of the strategic and operational objectives of the organization. In the Executive Director's vision for WFP, accountability and transparency in resource use and risk management are important to the people WFP serves and paramount to WFP's donors. The Executive Director continues to support the WFP internal audit strategy developed in 2015, which is coherent with WFP's Strategic Objectives and centred on proactive risk management practices.

¹ WFP/EB.A/2019/6-D/1.

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Absence of management interference

4. The Executive Director is pleased to note OIG's confirmation – in paragraph 10 – of its independence, the absence of management interference in its work planning or reporting and the absence of resource constraints or other issues affecting the independence of oversight activities or the assurance opinion.

Internal audit and advisory services; audit results and areas for improvement

5. The Executive Director notes the value of OIG's continued contribution to strengthening WFP's controls, governance and risk management. The Executive Director takes note of OIG's recommendation on strengthening enterprise risk management and welcomes the overall findings in 2018.
6. The Executive Director appreciates the advice of the Office of Internal Audit and its support to the Committee on Commodities, Transport and Insurance.

Major issues identified in 2018 and assurance coverage planned for 2019

7. The Executive Director takes note of the main risk areas in 2018 and emerging risks identified for 2019 and reports the following progress:
 - *Complexity of WFP's programmatic portfolio:* The organization-wide shift to a country strategic plan (CSP)/country portfolio budget (CPB) architecture is a significant transformation that entails challenges along the way. Further efforts will be made to ensure better alignment of the results and the necessary human and financial resources required to deliver country offices' strategic outcomes effectively and efficiently. This will be facilitated by the funding available for aligning resources with results in the 2019 critical corporate initiative on Systems Integration and IT-enabled efficiencies. Using data and evidence stemming from the new CSP/CPB architecture, WFP will improve its ability to better assess funding trends, including resource forecasts for the initial wave of CSPs and the actualization of these forecasts, to predict likely funding for specific activity areas; and options available on external partnerships that can provide WFP with technical support in delivering programme objectives and outcomes.
 - *Country capacity strengthening (CCS):* Corporate capacity and resources available to provide support to country offices in CCS remains limited but are being developed. Concerted efforts are underway to establish an adequately resourced and mandated internal structure to guide the organization in this domain and further articulate WFP's vision and implementation approach for CCS. Furthermore, and as planned, WFP will present a new CCS policy (or strategy) to the Executive Board in 2020. The policy will build on Evaluation and Internal Audit findings to ensure weaknesses identified are systematically addressed, and corporate performance enhanced over time. As a testament to WFP's commitment to enhancing performance in this area, the November 2018 revision of the CRF saw the depth and breadth of CCS corporate indicators enhanced. In addition, WFP has refined its approach to designing sustainable CCS interventions and has developed practical technical tools and guidance to support country offices to put these efforts into practice. Continuing to work on awareness-raising and internal capacity development in CCS as a robust, cross-cutting and results-oriented discipline will continue to be a priority for the remaining period of the 2017–2021 Strategic Plan.
 - *Lack of alignment of country office staffing to CSPs:* In March 2018, an organizational alignment project was approved to ensure that regional bureaux and country offices receive sufficient support for the transition to CSPs and that a consistent process is applied during the reviews. Since June 2018, the Human Resources Division (HRM) has conducted organizational alignment exercises in around 30 country offices. In addition,

since January 2018, regional bureaux have also supported over 20 country offices in reviewing their structures and workforce through organizational readiness or organizational alignment missions and some country offices have conducted organizational alignments themselves. These exercises assist in aligning country office structures and staffing to the CSPs. Standard communications and materials to support organizational alignment reviews have been developed and play a key role in ensuring consistency, coherence and transparency. These materials include an online toolkit developed by HRM.

- *Efficiency of the supply chain:* Actions taken to improve modalities for landside transport, fleet management, and procurement planning include e.g., enhancing procurement planning by using flexible contracting, GCMF, LTAs, and FSAs. In South Sudan, significant efforts have been made to operate the supply chain as efficiently as possible, resulting in projected savings of up to USD 100 million in 2019. The key areas of savings were the reduction of air-drops by increased river utilization and repositioning,² road repairs, recovery and reconnaissance to keep the road open, and an optimized corridor utilization and procurement strategy. These savings were made possible due to close collaboration among the country office, regional bureau, and headquarters, and the use of various corporate financial instruments such as internal project lending and GCMF, and planning and optimization tools such as the supply chain management dashboard. Extensive planning enabled record levels of prepositioning, communication and buy-in from donors. The comprehensive planning process for the 2019 prepositioning exercise started in June 2018 and covered procurement and delivery strategies, storage locations, mitigation measures, scenario analysis, corridor management, funding requirements and timing, all of which was communicated to and endorsed by donors.
- *CBT supply-chain controls:* WFP is proactively enhancing the corporate CBT risk and assurance framework. Initially strengthening controls in areas of CBT business processes with greatest financial risk exposure, WFP is prioritizing beneficiary registration and verification, financial service provider and retailer selection, secure data exchange protocols, payment transaction reconciliation, and payment instrument tracking. In addition to updating policy, manuals, and technical guidance for each focus area, WFP is developing digital solutions, SOPs, tailored staff training packages, and data analytics capabilities to enable decentralized country management to deploy corporately supported solutions to manage risks with controls adapted to the context. In November 2018, the Executive Board approved a critical corporate initiative for cash and digital assistance platforms to corporately develop and support solutions that can be rolled out progressively in all ongoing CBT operations, with initial attention to a limited number of large operations that account for over 85% of the organization's planned CBT portfolio. CBT controls are not independent of controls being developed in other risk areas flagged by OIG, especially risks around beneficiary information management. The appetite for greater and increasingly digitized and centralized controls on CBT processes has increased the quantity and granularity of data being collected, stored, analysed, and shared by WFP and partner systems. This accumulation of data itself potentially poses new risks for WFP and for the humanitarian sector more broadly around the protection and privacy of beneficiaries, partners, providers, and their data. WFP will move at a consciously measured pace, careful not to expand CBT risk controls in a manner that would unduly heighten these

² In 2019, only 4,300 mt of food has been air-dropped as of May, compared to over 81,000 mt in 2017 when air operations had to scale up following the rapidly deteriorating food security situation in inaccessible areas.

emerging data privacy and protection risks to beneficiaries, or to staff, or to the reputation of the Programme.

Additional steps that WFP is taking in 2019 to increase the maturity of CBT control mechanisms include providing countries with a standardized approach to market supply chain assessments, monitor and manage performance of CBT vendors (retailers and financial service providers); strengthening procurement processes by ensuring countries adhere to the goods and services procurement processes for commodity vouchers and financial service providers selection; and improving tools to strengthen voucher reconciliation and retailer invoice verification. For West Africa, a dedicated CBT Supply Chain resource has been appointed in the Dakar regional bureau.

- *Food procurement:* Despite a 20 percent increase in food procurement in 2018 and oversight-related challenges in the field, actions have been taken to generate efficiencies (including monetary savings) and to ensure that controls are in place. In 2018, WFP completed a full reengineering of food procurement following the findings of the proactive integrity review. Initiatives include a new food procurement manual; over 20 information notes and directives; training of some 250 staff on food procurement; segregation of duties and more clarity on roles and responsibilities; and more transparency and accountability through upgrading Supply Chain Import Parity System and In-Tend (e-tendering system). The training on food procurement will continue through mid-2019. Global Commodity Management Facility (GCMF), food supply agreements (FSAs), long-term agreements (LTAs), and conditional contracting represent additional opportunities for generating further efficiencies, savings, and synergies.
- *Asset management:* In 2018, WFP made a concerted effort to prioritize strengthening of asset management, and the internal audit of asset management confirmed that the strategy and plans were sound while also providing valuable guidance to the process. The strengthening measures are founded on governance enhancements including an updated administrative services manual; guidance on asset management and related oversight mechanisms in emergencies; an Executive Director Circular on responsible asset management; and key performance indicators for monitoring performance. The Management Services Division (RMM) also made progress on system solutions including rolling out Global Equipment Management System (GEMS) Mobile, an app supporting physical inventory, to 30 countries; conducting a feasibility study on system integration and business process automation; revising the GEMS taxonomy to clarify which assets must be tracked and aligned to the categorization in WINGS. WFP also established the Global Asset Service for the management and disposal of assets that have exceeded their useful economic life, which generated USD 7.7 million for WFP operations. The disposal is undertaken in collaboration with UNHCR, to facilitate the public auctions to dispose of assets.
- *Systems and technology:* Building on substantial investments by the organization to strengthen data protection activities, implement threat detection solutions, decommission legacy systems, rearchitect the network environment, and improve overall internal controls in 2018, the WFP Management Plan (2019–2021) includes USD 5 million in 2019 for systems integration and IT-enabled efficiencies, including investment in bringing together data from existing and new systems. Investing in the integration of corporate systems will first require identification of the challenges to and gaps in existing system alignment. Subsequent work on the development of tools, such as the incorporation of data analytics and the strengthening of linkages between resources and results, will enhance the transparency of the data provided to Member States via the CSP data portal and the presentation of management insights

via the WFP management dashboard. In 2019, WFP will continue to deliver simplified and automated core functional processes with a view to improving the efficiency of its operations. Actions in this area include the roll-out of a global service management tool for business support functions, increased automation of data flows among systems, and an assessment of the feasibility of using process automation technologies for simplifying repetitive tasks.

- *Monitoring:* The Performance Management and Monitoring Division (RMP) has reviewed the 2019 country office tool for managing (programme operations) effectively (COMET) enhancement plan for the design and implementation modules. RMP is committed to updating existing corporate guidance and is working on corporate learning materials. Through the Management Information Systems Steering Committee, RMP will establish a cross-functional governance structure with clear reporting lines to support COMET as a corporate system, and further clarify the roles of business owners and technical support. RMP delivered high-level requirements for the COMET monitoring module to the Technology Division (TEC), and the discovery phase will start in June 2019. RMP, in coordination with TEC, is updating SOPs to provide corporate guidance on user access management for COMET. This guidance will include user rights definition, granting and revoking access to users, monitoring of user activities, and periodic review of user rights. It will be issued by end June 2019. RMP will regularly monitor and report on system usage and adoption.
- *Weak monitoring practices, insufficient consideration of outcome results:* Some recommendations related to the CRF revision and availability of guidance to operationalize it have already been addressed: the revised CRF was approved in November 2018, and the online monitoring tools were updated accordingly. 2018 was also the year in which the corporate monitoring strategy was defined, which led to a critical collaboration of RMP with HRM and the Office of Evaluation on the M&E workforce analysis. Much of the work related to the corporate strategy was fully in accordance with, and contributed to addressing, the recommendations of the monitoring audit. The high-risk observations in the audit engagement related to budget preparation, including monitoring needs and planning; analysis of actual monitoring expenditures against budgets and targets; and the use of monitoring, review and evaluations plans. They are being addressed at the country office level, with support, guidance and oversight from regional bureaux and coordination by headquarters. Going forward, RMP will sample several country offices annually and analyse how their budgets have included the monitoring needs, as well as whether the allocated funds are used as planned. In addition, RMP is developing practical guidance for country offices on how to plan their monitoring budget. In 2019, RMP will develop and roll-out standard requirements for the preparation of monitoring plans, and devise with regional bureaux the best way for an efficient standardized follow-up of the monitoring coverage.
- *Beneficiary management:* Concerted efforts are ongoing to build WFP's organizational capacity to support the deployment of the SCOPE beneficiary and transfer management platform and put in place a cross-functional change management process to address policy, operational and technical implementation aspects of digital beneficiary management, which remains a corporate priority. Biometric registration in SCOPE is an effective tool in guarding against diversion of food and cash, and efforts are being made to accelerate the roll-out of biometrics where appropriate. In 2019, management will continue to strengthen beneficiary management processes and controls, including in relation to beneficiary verification, profiling and prioritization. WFP will also finalize beneficiary management guidance, which covers various aspects of how WFP manages beneficiary identities and the personal data protection considerations guiding this. WFP's Management Plan (2019–2021) includes a critical corporate initiative spend of

USD 20 million for a Cash and Digital Assistance Platform, which will enhance the existing SCOPE solution, and which is envisaged to strengthen WFP's digital capabilities primarily for cash-based transfers (CBT). The initiative will focus on secure beneficiary identity and information management; improved programme design and delivery; enhanced transfer delivery; increased assurances, safeguards and risk management; and centralized data analytics and insights. WFP aims to strengthen its workforce capabilities and capacity alongside the technology investment.

- *Management of non-governmental organization (NGO) partners:* NGO management is a recognized significant risk included in the Executive Director's Statement on Internal Control. In 2018, insufficient resources were devoted to addressing NGO-related risk; the area will be prioritized for increased resources in the Management Plan, 2020–2022 for approval at EB.2/2019, to improve NGO management processes and tools. In 2018, WFP issued corporate guidance on management of NGO partnerships, the implementation of which is expected to lead to strengthened NGO partnerships, better quality programming, and improved risk management. RMR and the NGO Unit are also preparing guidance materials for country offices to raise cooperating partners' awareness of the contractual obligation to report suspicions of fraud, including the possibility of confidential reporting via the hotline.
- *PSEA:* In addition to the positive practices highlighted by OIG in their annual report, the annual report of the Ethics Office for 2018³ includes information regarding initiatives undertaken by the Ethics Office in this area.
- *Harassment, Sexual Harassment, Abuse of Authority, and Discrimination (HSHAPD):* On 1 March 2018, based on feedback received from experts, staff representative bodies, and employees at all levels on the pressing need to strengthen the prevention of abusive conduct and encourage the reporting of violations, the Executive Director issued a revised policy on "Protection from Harassment, Sexual Harassment, Abuse of Authority, and Discrimination" (Executive Director's Circular no. OED 2018/007 of 1 March 2018 – the "HSHAPD Policy"). The HSHAPD Policy establishes a comprehensive and much stronger set of prevention measures, reporting mechanisms, and protection and accountability measures – several of which had not been attempted before – to ensure the right of every person to be treated with dignity and respect, and work in safe environments free from abusive conduct.

These innovations, coupled with effective messaging by WFP leadership, have immediately started to yield results. Notably, as reported by the Inspector General, there has been a sharp increase in the number of formal reports of abusive conduct since the introduction of the Policy. This count is expected to increase further, as WFP demonstrates its firm commitment to protect affected persons and ensure zero tolerance for violations. Over USD 2 million in additional financial resources have been made available to HRM in support of sustainable actions aimed at ensuring the most effective protection of employees, with particular focus on: awareness-raising; other preventative actions; improved reporting mechanisms; protection of survivors; accountability of offenders; screening mechanisms to avoid the hiring of confirmed offenders; effective protection of affected persons and enforcement of WFP's zero tolerance approach to violations.

³ WFP/EB.A/2019/4-B.

During 2018, in furtherance of findings from the Inspector General, WFP proceeded to impose the disciplinary measures of summary dismissal and dismissal, respectively, in two confirmed cases of sexual harassment. WFP also imposed an employment ban on a former employee who had engaged in harassing behaviour of a non-sexual nature while employed by WFP. Similar disciplinary measures have been issued in 2019 and work is ongoing on some of the other Inspector General reports concerning allegations of abusive conduct. Additionally, HRM has held face-to-face awareness-raising sessions on behavioural standards and protection from abusive conduct with employees at all levels in headquarters and the field (Somalia, Egypt, the Sudan, Jordan, Burundi). These efforts continue to the present day, with over 2,600 employees and several other locations reached by the HRM outreach campaign since the beginning of 2019 (Panama, Guatemala, Nigeria, Djibouti, Yemen, Kenya, and Rwanda).

Moreover, consistent with its concern with underreporting and commitment to tackle the issue, WFP was honoured to participate in the work of the CEB Task Force on Addressing Sexual Harassment in the United Nations System and in that framework WFP co-lead, with the United Nations Children's Fund, the technical sub-stream on improved reporting, which has generated system-wide statistics on the dimensions of sexual harassment in the system and led to the establishment of the "ClearCheck" database of sexual harassment offenders, to prevent established offenders from being re-hired by WFP or any other United Nations agency.

- *Proactive integrity review (PIR) on staff entitlements:* The Executive Director is pleased to note that the PIR on staff entitlements undertaken in 2018 did not uncover indications of fraud or other wrongdoings and represented an occasion for clarification of internal processes and verification of the overall efficiency of the policies and processes already in place. The Executive Director takes note of the PIR recommended actions for the strengthening of internal preventive and detective controls in those areas of staff entitlements that are characterized by heavy transaction work. Agreed actions in those areas included the introduction of yearly spot checks on a diversified group of staff members and the re-drafting of some of the forms that staff members use to request specific entitlements to ensure that they understand their responsibility in providing accurate information and their obligation to inform the organization about changes in their personal status or circumstances which affect their entitlements. Management is fully supportive of those recommendations that are currently being implemented.
- *Risk management:* Following the approval of WFP's enterprise risk management policy during the second regular session of the Executive Board in November 2018, actions taken to implement the policy include improving the quality and consistency of risk assessment work for countries, regions, functions and the organization as a whole; developing risk appetite metrics and thresholds for higher risk countries and functions to facilitate reporting and escalation of risks that are out of appetite; building risk capability and embedding best practices, including roll-out of a new system and increased investment in risk and compliance advisers in the field; and implementing other 2018–2019 critical corporate initiatives to strengthen risk management. Based on feedback from AFAC training and feedback missions undertaken to date, the Enterprise Risk Management Division has begun developing guidance and tools to assist in preventing fraud, including a fraud risk assessment toolkit.
- *Libya:* Action has been taken by the Libya country office to address the observations by OIG, including conducting a staffing and structure review to maximize country office's capacity to implement the ICSP 2019–2020; recruiting a Human Resources officer and Head of Supply Chain; collaborating with the World Bank on a rapid assessment and mapping of social safety net projects; developing and refining tools to streamline the registration process and improve the accuracy of beneficiary data; finalizing a report

and concept note on migration; clarifying with partners roles, responsibilities and targeting criteria for beneficiary registration and prioritization; developing – in conjunction with the SCOPE team – a SCOPE strategy for beneficiary information/registration and transfer management; updating visibility and communication materials to facilitate access to the hotline; formulating WFP's reporting, monitoring, invoicing and targeting requirements; introducing flash reports with real-time distribution data to cooperating partners and third-party monitors; aligning the monitoring plan with the new Corporate Results Framework (CRF) and finalizing the monitoring and evaluation (M&E) strategy; amending the M&E matrix with more comprehensive monitoring data; collecting data through an online platform to minimize data quality issues and accelerate data sharing; increasing beneficiaries' awareness on the availability of the toll-free hotline; being fully up to date in the Salesforce tool; publishing the logistics capacity assessment; training partners; implementing improved WFP warehouse management procedures; launching a call for proposals for new cooperating partners; finalizing a partnership action plan; and evaluating existing cooperating partners and assessing capacity of new cooperating partners.

- *Liberia*: Key planned actions to address high-risk observations include aligning the country office organigramme with the established organizational readiness structure; developing a comprehensive plan for monitoring and oversight missions to field offices, as well as for the update of anti-fraud and anti-corruption (AFAC) and protection from sexual exploitation and abuse (PSEA) clauses in vendor and cooperating partner contracts; establishing an internal risk management group and standard operating procedure (SOP) to track the implementation of oversight recommendations; reporting allegations of fraud to the Office of Inspections and Investigations promptly; ensuring that staff comply with the mandatory ethics and fraud training; enhancing the quality and consistency of programme implementation by improving targeting, beneficiary identification and authentication, monitoring and reporting; reinforcing the existing complaint and feedback mechanism; enhancing the Budget and Programming and M&E functions; reviewing its resource mobilisation strategy; ensuring that high probability forecasts are included in the budget planning; building capacity of staff and cooperating partners; updating the vendor roster and related guidance; and working with relevant government institutions on policy and institutional framework as part of deliverables to achieve Sustainable Development Goals 2030.

Audit agreed actions

8. As noted in the Annual Performance Report, over the past year the number of oversight findings from OIG assurance products has increased considerably. The increase was due to the overall increase in the number of audits, following the allocation of additional resources to the Office of Internal Audit, and an increasing trend will continue as further resources are dedicated to OIG in line with Management Plan commitments. At 6 May 2019, 76 high-risk issues were pending in the TeamCentral recommendation tracking system and 9 were implemented and pending OIG review to close⁴.
9. The increase in oversight resources and findings from assurance products presents opportunities for management to address identified weaknesses. It also highlights potential challenges in terms of management's capacity to absorb the lessons and address recommendations in a timely and coordinated manner. The OIG Annual Report noted that the organization's mitigation of risks identified through audits is slower than anticipated, with implementation taking an average of 540 days. As OIG highlights, delays in fostering

⁴ Includes inspection reports and selected advisory assurance reports, which OIG considered as part of to the annual overall assurance opinion for 2018.

change in response to audit recommendations may be particularly pronounced for headquarters units due to the complexity of required action, such as sequential cross-functional action or developing new guidance based on country office experience. Prioritization of resources can also be a barrier, as was the case with aging high-risk issues related to NGO management and CCS in 2018.

10. Processes in place to monitor outstanding audit issues and support continuous improvement include:
 - RMR follow-up with recommendation owners worldwide in June and December of each year, as part of the performance management and reporting cycle;
 - RMR updates on high-risk recommendations to the Audit Committee three times each year; and
 - OIG-led thematic analysis of OIG findings along with RMR observations on themes from Joint Inspection Unit and External Audit findings, which is presented to the Executive Management Group in advance of the Audit Committee. The OIG themes are similar to those highlighted in the updates to the Board at quarterly oversight briefings.
11. In 2019, RMR will implement the R2 risk information system risk and recommendation tracking tool, which will replace the TeamCentral tracking system for internal audit recommendations. R2 will provide improved data analysis capabilities.

Overview of the activities of the Office of Inspections and Investigations

12. The Executive Director is pleased to state that WFP continues to reinforce its policy of zero tolerance of fraud, corruption, sexual exploitation and abuse and any form of harassment, including sexual harassment in the workplace.
13. In its annual report, OIG emphasizes WFP's proactive and forward-looking approach to identifying risks pertaining to fraud and corruption, including PIRs and inspections. The Executive Director notes the increase in losses due to fraud in 2018 (USD 747,287 compared with USD 141,198 in 2017– substantiated, and USD 581,350 compared with USD 397,343 in 2017 – estimated). WFP is highly averse towards fraud and corruption and is committed to further increasing reporting on incidents of suspected fraud. WFP is investing in its management side AFAC function, led by RMR. The Division prepared a two-year Strategy and Action Plan commencing August 2018. WFP's investment in AFAC aims to build maturity and capacity in the first and second lines of defense on fraud prevention, detection and risk management, with a view to ensuring that WFP resources reach the people we serve.
14. The Executive Director notes the Inspection activity in Uganda in 2018 which primarily focused on risks associated with registration of beneficiaries and food distribution. In 2018, the Office of the Prime Minister and UNHCR, the United Nations refugee agency, carried out a country-wide biometric verification exercise of all asylum seekers and refugees. Cases of multiple registrations were identified and removed from the database. Following the verification, new food assistance collection procedures were instituted to mitigate the risk of fraud and ensure that assistance is well managed and provided only to verified, eligible refugees and asylum seekers. Additionally, the Uganda country office has introduced robust controls along its supply chain, strengthened its beneficiary complaints and feedback mechanism, enhanced its partnership management processes, and closely worked with all partners to restore confidence in the refugee response operation.

Acronyms used in the document

AFAC	anti-fraud and anti-corruption
CBT	cash-based transfer
CCS	country capacity strengthening
COMET	country office tool for managing (programme operations) effectively
CRF	Corporate Results Framework
CSP	country strategic plan
GCMF	Global Commodity Management Facility
GEMS	Global Equipment Management System
HRM	Human Resources Division
M&E	monitoring and evaluation
NGO	non-governmental organization
OIG	Office of the Inspector General
PIR	proactive integrity review
RMP	Performance Management and Monitoring Division
SOP	Standard operating procedure
UNHCR	The UN Refugee Agency