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منظمة
الغذية والزراعة
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FINANCE COMMITTEE

Hundred and Eighty-sixth Session

7–9 June 2021

**Revised policy for the disclosure of oversight reports issued by the
Office of the Inspector General**

Queries on the substantive content of this document may be addressed to:

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EXECUTIVE SUMMARY

- The “Revised policy for the disclosure of oversight reports issued by the Office of the Inspector General” is submitted to the Board for approval.
- The Executive Summary of the “Revised policy for the disclosure of oversight reports issued by the Office of the Inspector General” is included within the main document presented to the Committee for its review.

GUIDANCE SOUGHT FROM THE FINANCE COMMITTEE

- The Finance Committee is requested to review the “Revised policy for the disclosure of oversight reports issued by the Office of the Inspector General” and to endorse it for approval by the Executive Board.

Draft Advice

- **In accordance with Article XIV of the General Regulations of WFP, the FAO Finance Committee advises the WFP Executive Board to approve the draft decision as outlined in the document “Revised policy for the disclosure of oversight reports issued by the Office of the Inspector General”.**



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

Revised policy for the disclosure of oversight reports issued by the Office of the Inspector General

Executive summary

The Office of the Inspector General of the World Food Programme, with the approval of the Executive Board, revised the policy governing the disclosure of the oversight reports it issued in 2010, 2012, and 2017. The current policy, incorporating the three sets of revisions, is set out in document WFP/EB.2/2012/4-A/1 and the document corrigendum WFP/EB.A/2017/6-B/1/Corr.1.

The Office of the Inspector General now proposes to further revise the policy. The proposed revisions were presented to and discussed with the Executive Board at informal consultations on 27 July 2020 and 14 December 2020. If approved by the Board they would align the policy with the standard practices of United Nations system entities; update the policy to take into account new forms of oversight reports currently being issued and new practices that have been introduced since 2017; and align the policy with the charter of the Office of the Inspector General, which was updated with the approval of the Board in 2019.¹

The most substantial proposed changes are as follows:

- The purpose of inspection reports is redefined in the charter of the Office of the Inspector General. As a result, these reports should no longer be disclosed publicly because the information on which they are based results from a preliminary assessment that has not been validated through an investigation. The proposed revised disclosure policy would effect such a change.

¹ The charter of the Office of the Inspector General is set out in document WFP/EB.2/2019/4-B.

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- Discussion of new types of oversight reports issued by the Office of the Inspector General that were not mentioned in the previous policies would be added, and the disclosure of certain of the oversight reports would be streamlined.
- The administrative burden of Executive Board members and other permanent representatives would be eased by eliminating the requirement that they complete notes verbales in order to request certain types of reports (e.g., proactive integrity reviews, inspection reports and consolidated insights of past audit reports), which would henceforth be posted on the restricted portal of the Executive Board,² subject to redaction or withholding as deemed necessary by the Inspector General.
- The policy would be aligned with the United Nations system general practice of withholding investigation reports related to matters such as harassment, sexual harassment, abuse of authority and discrimination, sexual exploitation and abuse by allowing disclosure only of investigation reports finding actual or attempted violations of WFP's anti-fraud and anti-corruption policy.

The proposed revised policy is set out in the annex to this document.

Draft decision*

The Board approves the policy for the disclosure of oversight reports issued by the Office of the Inspector General set out in the annex to document WFP/EB.A/2021/5-C/1 and decides that it shall come into force with immediate effect and supersede the previous policy set out in documents WFP/EB.2/2012/4-A/1 and WFP/EB.A/2017/6-B/1/Corr.1.

² The restricted portal of the Executive Board allows for the confidential sharing of documents directly with the permanent representatives accredited to WFP.

* 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.

Overview of changes and content of the proposed policy for the disclosure of oversight reports issued by the Office of the Inspector General

Background

1. The Board approved the “Policy for Disclosure of Oversight Reports”³ in October 2012 and the corrigendum of the same policy⁴ in June 2017.
2. This proposed policy:
 - replaces previous disclosure policy documents with a single document that includes the Office of the Inspector General’s (OIG) new deliverables, as listed in the charter of OIG;
 - provides the Executive Board with access to key documents issued by OIG such as its annual assurance workplan and quarterly activity reports;
 - eliminates the disclosure of inspection reports to the public, instead making them available only to permanent representatives accredited to WFP;
 - limits the disclosure of investigation reports to those related to actual or attempted violations of WFP’s anti-fraud and anti-corruption policy; and
 - modifies the procedure for distributing reports previously only made available to the permanent representatives on request.

Oversight reports of the Office of the Inspector General

3. In line with the charter of OIG, the mission of OIG is to provide WFP’s stakeholders assurance regarding the adequacy and effectiveness of WFP’s governance, risk management and control processes aimed at detecting and deterring fraud, waste and abuse 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. The oversight services provided by OIG include internal audits, advisory services, proactive integrity reviews, inspections and investigations. The scope of work includes all programmes, systems, processes, operations and activities undertaken by WFP.
4. As performed by the Office of Internal Audit (OIGA), the scope of internal auditing encompasses, but is not limited to, assessing the effectiveness, adequacy and application of WFP’s governance, risk management and control processes as well as the quality of performance with respect to the achievement of WFP’s stated goals and objectives.
5. Advisory services are consulting activities aimed at improving the management of risks, adding value and strengthening WFP’s operations. Advisory services are performed by OIGA and may range from formal engagements defined by written agreements to less formal activities such as participating in or observing meetings of standing or temporary management committees or project teams. Advisory engagements are initiated by OIGA to explore new initiatives, processes or risks that are not yet mature or subject to internal audit, or are requested by management who wish to utilize OIGA as an internal consultant. The format for communicating the results of advisory services varies and may include advisory reports, presentations, management information notes, emails or oral communications, depending on the nature and extent of the services provided.

³ “Policy for Disclosure of Oversight Reports” (WFP/EB.2/2012/4-A/1).

⁴ “Policy for Disclosure of Oversight Reports - CORRIGENDUM” (WFP/EB.A/2017/6-B/1/Corr.1).

6. Proactive integrity reviews are aimed at identifying fraud risks and assessing appropriate risk mitigation measures at an early stage to provide WFP with reasonable assurance that internal controls are operating effectively to prevent or detect fraud; they are also used to identify opportunities for strengthening internal controls to better achieve this objective.
7. As performed by the Office of Inspections and Investigations (OIGI), inspections are inquiries that can be undertaken in an area of perceived risk, outside of the context of the annual assurance workplan or in the absence of any specific reported allegation. The purpose of an inspection is to discover facts that, if proven, indicate that wrongdoing or misconduct has occurred and should be reported. Instances of suspected wrongdoing or misconduct identified during an inspection are referred to OIGI for assessment and, when warranted, formal investigation.
8. The purpose of an investigation is to establish facts and provide sufficient evidence and analysis to determine whether a reported allegation of wrongdoing or misconduct has occurred and, if so, to allow WFP management to act against the persons or entities responsible, where warranted, in the light of the findings.
9. The Inspector General will report on the integrity, efficiency and effectiveness of WFP's management, administration, operations and programmes and management's efforts to prevent, deter and detect wrongdoing and misconduct.
10. The Inspector General is responsible for issuing reports on the results of internal audits, proactive integrity reviews, advisory services, inspections and investigations as soon as practicable after they have been completed. Recommendations identified through the work of OIG for improving governance, risk management, internal controls, cost effectiveness and WFP's image are communicated in writing to the appropriate level of management and through OIG's oversight reports.
11. OIG also prepares other reports and memoranda that are considered under this policy for the disclosure of oversight reports issued by OIG. This additional reporting includes an annual assurance workplan, OIG quarterly activity reports and an annual report of the Inspector General, as well as the following:
 - Consolidated insights from past audit reports which analyse common themes identified across previously issued internal audit reports.
 - Special purpose reviews of contractual arrangements between WFP and its contracted parties based on the exercise of audit clauses included in the relevant contracts. The distribution of the results of special purpose reviews will conform with the contractual requirements, which may or may not allow for their disclosure beyond WFP management, including the requirement that permission to disclose the contents of the reviews be received from the contracted third parties or external entities involved.
 - Management implication letters from OIGI describing internal control weaknesses identified during the conduct of its work that require management's attention.
12. Although it is included in the overall tracking of recommendations, the advice provided through advisory services is not mandatory for management to address. For that reason, advisory services are a tool for management's use that have not been subject to disclosure. In compliance with internal audit professional standards, which require that all significant matters identified as a result of OIG's work, including advisory services, be brought to the attention of the Executive Director, the Audit Committee and the Board,⁵ any significant

⁵ Standards for the Professional Practice of Internal Auditing paragraph 2440.C2 states: "During consulting engagements, governance, risk management, and control issues may be identified. Whenever these issues are significant to the organization, they should be communicated to senior management and the board".

matters raised through advisories are disclosed in OIG's quarterly reports and are given due consideration in OIG's annual reports.

Disclosure of oversight reports

13. The proposed revised policy on the disclosure of oversight reports issued by OIG gives permanent representatives accredited to WFP the ability to obtain copies of certain oversight reports upon request and through posting to the restricted portal of the Board, taking into account the requirements stipulated in the policy. A list of all oversight reports issued is published in the Inspector General's annual and quarterly reports.
14. The oversight reports issued by OIG that are subject to disclosure to permanent representatives accredited to WFP,⁶ as well as the Inspector General's authority to withhold or redact oversight reports and enter into formal agreements with other parties to share and receive oversight reports, are detailed in the policy for the disclosure of oversight reports issued by OIG set out in the annex to this document.
15. The authority of the Inspector General to withhold or redact oversight reports remains unchanged from past policies.
16. Advisory reports, management information notes and other working papers and correspondence not otherwise identified for disclosure above are considered internal tools and are therefore not available to parties outside WFP management. Similarly, investigation reports related to matters other than actual or attempted violations of WFP's anti-fraud and anti-corruption policy, all unsubstantiated investigation reports and management briefing notes relate to matters regarding which confidentiality must be maintained to protect the privacy and due process rights of those participating in investigations; they are therefore not disclosed.

Safeguards against disclosure of confidential content

17. In keeping with the disclosure policy, before being placed on the public website or the restricted portal of the Board or provided to a permanent representative upon request, all oversight reports subject to disclosure will be reviewed by the Inspector General to ensure that disclosure of the information in the report is appropriate.

Quality control

18. To ensure that oversight reports maintain their purpose as high-quality management tools while also providing information to Member States, stakeholders and the public at large, the following steps will be taken:
 - Oversight activities will be undertaken in compliance with the charter of OIG.
 - OIG will follow a process of discussing draft internal audit, inspection, and proactive integrity review reports with management prior to their finalization to allow for the correction of any factual errors, for findings to be put into the proper context, for the clarification of outstanding issues and for the involvement of clients in discussing areas of contention and finding solutions. Adequate time will be devoted to these discussions.
 - All reports will be subject to an internal quality assurance process, including peer review, editing and review by the Inspector General. The results of regular quality assessments will be disclosed to the Board.

⁶ The annual report of the Inspector General, which is to be considered by the Executive Board pursuant to general regulations article VI.2(b)(viii), is made publicly available in the form of an Executive Board document and therefore not covered by the policy for the disclosure of oversight reports issued by OIG.

- The Inspector General will annually confirm to the Board the operational independence of the Oversight Office, through the annual report of the Inspector General.
- By placing internal audit reports on the public website or on the restricted portal of the Board one month after their submission to the Executive Director, senior management will have the opportunity to initiate any corrective action necessary and prepare for queries that might be addressed to WFP by its stakeholders.

Conclusion

19. The proposed revised policy for the disclosure of oversight reports issued by OIG set out in the annex replaces the policy for disclosure of oversight reports⁷ approved in October 2012 and the corrigendum to the same policy⁸ approved in June 2017. The proposed revised policy describes the reports and formal communications of OIG; changes the disclosure of inspection reports from public disclosure to disclosure through the restricted portal of the Executive Board to conform with the objectives of the inspections as now performed; expands access to certain reports formerly only available on request through posting to the restricted portal of the Executive Board; conforms the policy for disclosure of investigation reports to ensure the protection of the privacy and due process rights of investigation participants and align it with the general practice in the United Nations system entities; and provides for the disclosure of the special purpose reviews described in paragraph 11 above to permanent representatives upon request and when permission to disclose the contents of the reviews has been received from the contracted third parties or external entities involved.

⁷ "Policy for Disclosure of Oversight Reports" (WFP/EB.2/2012/4-A/1).

⁸ "Policy for Disclosure of Oversight Reports – CORRIGENDUM" (WFP/EB.A/2017/6-B/1/Corr.1).

ANNEX

Policy for the disclosure of oversight reports¹ issued by the Office of the Inspector General

1. WFP affirms its commitment to transparency and accountability in all its activities and decision making.
2. Internal audit reports will be placed on the public website one month after submission to the Executive Director with management comments. Disclosure of the executive summary of internal audit reports will be made available to the permanent representatives 48 hours prior to placement of the reports on the public website or, if the internal audit report is withheld from the public by the Inspector General, 48 hours prior to when the report would have been disclosed if not withheld.
3. Permanent representatives accredited to WFP will receive access to the annual assurance workplan, quarterly activity reports, proactive integrity review reports, inspection reports, and consolidated insights from past audit reports on the restricted portal of the Executive Board.
4. Permanent representatives accredited to WFP may request special purpose review reports of contracted third parties and investigation reports performed by entities other than WFP, provided permission to disclose these reports has been received in writing from the contracted third parties or entities² involved in the reviews or investigations.
5. Permanent representatives accredited to WFP may request investigation reports substantiating actual or attempted violations of the anti-fraud and anti-corruption policy and related management implication letters or other fraud lessons-learned describing internal control weaknesses identified during the conduct of their work.
6. Permanent representatives accredited to WFP shall treat any oversight report received under this policy either on request or through the restricted portal of the Executive Board as confidential and for internal use only, not to be shared with third parties.
7. Where disclosure of the contents of a report would be inappropriate for reasons of confidentiality, or where it could place in jeopardy the safety and security of the organization or any individual, or run the risk of violating the privacy or due process rights of individuals, the report may be redacted or withheld at the discretion of the Inspector General. Reasons for withholding or redacting a report will be disclosed on the public website or to the permanent representatives, as applicable.

¹ Oversight reports are defined as all reports and official memoranda issued by OIG. The policy for disclosure of oversight reports issued by OIG details the oversight reports issued by OIG that are subject to disclosure to permanent representatives accredited to WFP. The annual report of the Inspector General, which is to be considered by the Executive Board pursuant to general regulations article VI.2(b)(viii), is made publicly available in the form of an Executive Board document, and therefore not included in the policy for disclosure of oversight reports issued by OIG set forth at annex.

² These other entities can include vendors, cooperating partners and other service providers who have entered into contractual agreements with WFP.

8. Where a report contains findings or recommendations directed to a specific State, the Inspector General shall provide a copy of the report to the permanent representative of that State. If that permanent representative wishes to provide comments to the report in writing, those comments, if applicable, will be made available on the website or to the permanent representative receiving the report. The comments will be reviewed to ensure that they contain no information deemed too sensitive, as described in the policy, and may be redacted or withheld at the discretion of the Inspector General. Reasons for withholding these comments will be disclosed to the permanent representative of the specific State involved.
9. The Inspector General may enter into formal agreements with his/her counterparts in Member States nations, public international organizations, donors, and cooperating partners for sharing oversight reports on a confidential and reciprocal basis in cases where WFP and these organizations share a common interest in the subject of the report or when disclosure of the report is required by contractual agreement.