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Internal Audit of Recruitment in WFP – Business Process Review

Office of the Inspector General

Internal Audit Report AR/25/20

WFP

World Food Programme

Contents

I.   Executive summary

Background

1.   As part of its annual workplan, the Office of Internal Audit conducted an audit of WFP's recruitment activities, covering the period from 1 January 2023 to 31 December 2024. The audit focused on efficiency, effectiveness, and compliance across recruitment activities for international professional and general service staff, both managed by WFP's Talent Acquisition and Deployment Branch in global headquarters.

2.   Recruitment numbers declined sharply during the audit period, from 539 in 2022 to 183 in 2024. International professional staff recruitments dropped from 458 in 2022 to 108 in 2024, while general staff recruitments remained relatively stable, ranging between 71 and 81 annually. The audit reviewed a sample of 166 recruitments in the audit period and analysed 19 performance metrics across three lines of audit enquiry: efficiency, effectiveness, and compliance.

3.   The audit was conducted in the context of major organizational changes, including a structural redesign initiated in 2023 and a 40 percent funding reduction in 2025. WFP first implemented a recruitment freeze at its headquarters and regional bureaux in October 2023, followed by a global recruitment freeze in 2025 with a planned workforce downsizing of up to 30 percent across all geographies and levels of the organization. The results of this audit should be read in the context of these organizational changes.

Audit conclusions and key results

4.   Based on the results of the audit, the Office of Internal Audit reached an overall conclusion of **some improvement needed**. The assessed governance arrangements, risk management, and controls were generally established and functioning well but needed improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved. Issues identified by the audit were unlikely to significantly affect the achievement of the objectives of the audited entity/area. Management action is recommended to ensure that identified risks are adequately mitigated.

5.   Recruitment in WFP is a collaborative process with shared accountability between multiple stakeholders for a timely and efficient process. WFP's recruitment process was slow, fragmented and poorly tracked. Manual processes limited system integration, and sub-optimal governance contributed to high recruitment timelines that exceeded internal and external benchmarks. In 2024 and 2025, despite the pressures due to declining funds leading to recruitment pauses and staffing cuts extending to the Human Resources Division, the Talent Acquisition and Deployment Branch maintained critical hiring operations and introduced initiatives to improve candidate engagement and assessment. While the overall recruitment process remained constrained during the audited period, there were improvements in general service recruitments in locations such as Budapest and Brindisi.

6.   The audit report contains two observations with high priority actions, presented in the following paragraphs.

7.   Observation 1 - : The days-to-hire for international professional staff averaged 226 days, nearly double the benchmark of 120 days. General service staff recruitment averaged 117 days, exceeding the internal target of 70 days. In 2024 and 2025, recruitment pauses initiated as

corporate efficiency measures to address significant funding shortfalls in WFP also impacted these timelines. The recruitment bottlenecks, contributing to the prolonged timelines, were concentrated in the vacancy announcement, candidate assessment, and final approval stages of the recruitment process. Planning meetings were inconsistently documented, and timelines were not systematically tracked or upheld. Sub-processes relating to applicants screening and ranking for long-listing and approval of final selection report remained manual and resource-intensive.

8. Factors contributing to reduced efficiency included process bottlenecks at key stages of the recruitment cycle, and fragmented workflows across the selection process, such as manual tracking and incomplete automation. To address these issues, the Talent Acquisition and Deployment Branch will standardize recruitment planning templates for use during kick-off meetings, configure corporate system, Workday, and leverage Artificial Intelligence tools to automate candidate screening and the approval workflow for the selection recommendations, and deploy real-time dashboards to monitor recruitment timelines and identify inefficiencies. Any implementation of Artificial Intelligence will be subject to oversight and aligned with WFP's Artificial Intelligence transformation strategy and human resource policy adjustments. The implementation of periodic progress reporting will provide an opportunity to strengthen accountability.

9. [Observation 2 - :]() Tracking of recruitment stages is currently reliant on manual SharePoint and spreadsheet tools, which are incomplete, error-prone, and unsustainable. The absence of integration between human resource management systems resulted in limited visibility on recruitment process performance. There is an opportunity for the Human Resources Division to replace manual trackers and complement Workday capabilities with a reliable project management solution and facilitate access to system-generated recruitment data through dashboards and direct system integration.

10. The report also contains two observations with medium-priority actions. Insufficient tracking of recruitment costs and linkage thereof with recruitment outcomes prevented WFP from assessing cost-effectiveness and value for money of recruitment tools. The absence of a comprehensive governance framework with performance metrics and clear roles led to inconsistent recruitment practices and weakened accountability. There is an opportunity for WFP to formalize its recruitment framework, implement cost-performance dashboards, and strengthen diversity tracking mechanisms.

11. Management has agreed to address the four reported observations and implement the agreed actions by their respective due dates, subject to availability of financial resources, where relevant.

12. The Office of Internal Audit would like to thank managers and staff for their assistance and cooperation during the audit.

II.   Background and audit approach

Background

Talent acquisition

13.   Attracting and investing in the right people, skills, and competencies is a cornerstone of the Managing Talent and Growth pillar of the WFP's People Policy from June 2021. WFP's Human Resources Strategy 2021–2025 aims to build a dynamic, inclusive, and future-ready workforce capable of responding swiftly and effectively to global challenges. To achieve this, WFP is committed to proactively developing diverse talent pipelines, including the talent pool, emergency roster, and early-career programs, to ensure timely access to critical skills aligned with strategic workforce planning. The strategy also focuses on equipping hiring managers and staffing coordinators with the tools and capabilities for fair, transparent, and bias-aware selection processes. By enhancing candidate engagement, leveraging data-driven decision-making, and streamlining digital human resources (HR) operations, WFP aims to deliver a seamless and impactful talent experience that supports its mission and operational agility.[1]

14.   The Human Resources Division (HRM) acts as a strategic business partner, comprising eight branches that support employees throughout their entire lifecycle, from pre-recruitment to post-separation.

15.   The Talent Acquisition and Deployment Branch (HRMTM) (hereafter referred to as the talent acquisition team) provides expert guidance on job evaluation and position management, including country director and senior-level grading. The team facilitates international staff deployment through reassignment and promotion processes and ensures the timely recruitment of new talent through different channels, including young professionals,[2] international professionals (IP) and the general service (GS) workforce. The team also plays a key role in establishing and maintaining talent pools and rosters to ensure critical roles can be filled quickly and effectively.

16.   Table 1 below shows the staffing levels of the talent acquisition team within HRMTM, broken down by contract type and category.

Table 1 **– Talent aquisition team staffing levels for IP and GS recruitments (2021-2025)**

Contract type	2021		2022		2023		2024		2025	
	IP	GS	IP	GS	IP	GS	IP	GS	IP	GS
Long term	4	3	4	2	11	4	10	4	9	3
Short term	13	1	15	1	20	3	4	1	0	0
Total staff	**17**	**4**	**19**	**3**	**31**	**7**	**14**	**5**	**9**	**3**

17.   In addition to the talent acquisition team, hiring managers, staffing coordinators and local appointment and promotion committee play essential roles in ensuring effective recruitment and deployment of staff. Table 2 illustrates the responsibilities of key stakeholders in the recruitment process for both IP and GS staff.

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[1] 2021. WFP. WFP people policy, and WFP human resource strategy (2021-2025)
[2] The young professionals are out of the audit scope.

Table 2 **– Stakeholder responsibilities in the recruitment process**

Hiring managers	They are responsible for defining job descriptions, shortlisting candidates, preparing and evaluating technical assessments, conducting interviews, and making final hiring recommendations.
Staffing coordinators (for IP only)	Their responsibilities include ensuring the selection of staff members are aligned with the staffing requirements of the organization and their respective functions.
Talent acquisition & deployment branch (HRMTM)	The team is responsible for managing WFP's talent acquisition strategies and processes. Their role, as recruiters, is to attract and select qualified individuals using various sourcing channels and tools, while ensuring the recruitment process is fair, transparent, and compliant with the applicable HR manual provisions.
HR technology and analytics branch (HRMOI)	The branch is responsible for maintaining HR master data and managing access authorizations to HR data and systems. The branch also oversees the administration and support of core talent management systems, serving as the corporate focal point for workforce reporting, analytics, and related tools and dashboards.
Local Appointment and Promotion Committee (For GS only)	The Committee acts as an advisory body to review the documentation of recruitment process prior to management approval.

Recruitment volumes and resizing of HRMTM team

18.   Figure 1 below illustrates the volumes of IP and GS recruitments, and relationship with the staffing levels of the talent acquisition team from 2021 to 2024. Recruitment activity peaked in 2022, particularly for IP roles, while the team size remained relatively small until mid-2022. From July 2022 to July 2023, HRMTM staffing expanded to address increased workload, reflecting the time lag between hiring demand and resourcing of the HRMTM team.

19.   The October 2023 hiring freeze led to lower recruitment volumes. In 2024, IP recruitment dropped sharply while GS recruitment remained stable, and the HRMTM team size was reduced to less than half of its 2023 size. Despite these changes, the branch continued to deliver on core recruitment and newly inherited functions, ensuring business continuity during a period of significant organizational transition.

Figure 1 – **Trend in IP and GS recruitment numbers and size of talent acquisition team 2021-2024**

Digital systems for recruitment

20.   Until January 2025, WFP used eRecruitment system.[3] From July 2024, WFP transitioned to Workday, a cloud-based platform that provides HR solutions for WFP's human capital. This new system integrates all people management processes, covering the entire employee lifecycle from talent attraction and recruiting to development, engagement, and retention. For video interviews and technical assessments WFP used a skills assessment platform called "iMocha".

21.   Since 2023, HRMTM has maintained a recruitment tracker hosted on SharePoint. This tracker was manually updated by recruiters and served as a project management tool to monitor the progress of recruitment activities. Its primary purpose was to capture detailed information across all stages of the recruitment process that were not recorded in WFP's corporate HR systems.

WFP's organizational redesign and funding context

22.   The results of this audit, and specifically the agreed action plans, should be read in the context of the organizational changes ongoing in WFP at the time of audit reporting.

23.   In the second half of 2023, WFP conducted a review of its organizational structure. Following this exercise, in October 2024, WFP announced adopting a "one integrated Global Headquarters" model, which came into force on 1 May 2025, aiming to ensure better support to country offices, through consolidating the delivery of key enabling services via a network of global hubs.

24.   In March 2025, WFP issued a Management Accountability Framework, aimed at enhancing accountability, authority, performance, and results across country offices and the global headquarters. The framework outlines functional roles and responsibilities at various levels including country directors, regional directors, and global functions. It establishes a support structure with a defined chain of command and explicit accountability, aiming at ensuring flexibility and operational efficiency.

25.   These organizational changes occurred alongside notable shifts in WFP's funding and staffing landscape. In 2022, WFP's annual contribution revenue reached USD 14.4 billion.; contribution revenue declined by 37 percent to USD 9.1 billion in 2023, before recovering to USD 10.3 billion in 2024. Staffing levels followed a similar trend: the global workforce reached 23,955 in 2023, before decreasing by 6 percent to 22,438 in 2024.

26.   In response to growing financial constraints, on 6 October 2023, the Executive Director paused all external recruitments in headquarters, regional bureaux, and global offices.[4] During this period, external recruitment was permitted only in exceptional cases and required approval from both the Assistant Executive Director for Workplace Culture and the Executive Director.

27.   In February 2025 and in response to the 90-day pause in a donor's foreign development assistance, WFP implemented cost-efficiency measures in view of projected donor forecasting and the overall widening resource gap. In April 2025, WFP's funding projection for 2025 was set at USD 6.4 billion, a 40 percent reduction compared to 2024, and senior management communicated the need for a 25-30 percent workforce reduction worldwide, potentially impacting up to 6,000 roles across all geographies, divisions, and levels in the organization. The Executive Director extended the recruitment pause to all WFP operations worldwide, which pause remains in effect at the time of the audit reporting.

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[3] E-Recruitment was a recruiting module of SuccessFactors, a cloud-based platform implemented at WFP operating independently of the SAP ecosystem.
[4] From 1 May 2025, the Global Headquarters structure encompasses regional offices and global functions.

Objective, scope and methodology of the audit

28.   The objective of this audit is to provide independent and objective assurance on the effectiveness and efficiency of the recruitment process of international professional and general service staff by HRMTM in global headquarters. This audit contributes to the broader objective of issuing an annual assurance statement to the Executive Director regarding the adequacy and effectiveness of governance, risk management, and internal control systems across WFP.

29.   The audit covered the period from 1 January 2023 to 31 December 2024. Where necessary, recruitment activities and related events outside this timeframe were also reviewed. The audit incorporated data analytics in its testing procedures and used recruitment data available from the past five years.

30. The audit focused on the recruitment processes managed by HRMTM. Specifically, it covered the external recruitment of IP staff and recruitment of GS staff at WFP headquarters in Rome, global offices,[5] and other offices managed by headquarters directly, including the United Nations Humanitarian Response Depot offices as well as the Global Payments Solution (shared services facility) in Budapest.

31.   Recruitment processes under HRMTM begin with the creation of a vacancy announcement and conclude with the final selection and recommendation of the successful candidate. The process includes several defined steps: kick-off meeting, job description development, vacancy announcement candidate sourcing, initial screening, shortlisting, technical assessment and its evaluation, interview panel composition and participation, interview scheduling, and preparation of the final selection report with necessary approvals.

32.   Following the final selection and necessary approvals, HRMTM transfers the process to the HR Global Services Branch, which is responsible for contracting and subsequent administrative procedures. These post-selection activities were outside the scope of this audit. Additionally, the audit did not include the recruitment of Junior Professional Officers.

33.   The audit examined three key questions or lines of enquiry:

- Line of enquiry 1: Are recruitment processes efficient in minimizing the time and resources to meet staffing needs?

- Line of enquiry 2: How effective is the recruitment process in meeting WFP's staffing needs?

- Line of enquiry 3: To what extent does the recruitment process comply with applicable policies and procedures?

34.   The audit assessed the WFP recruitment processes against established criteria and benchmarks to determine the efficiency, effectiveness, and compliance. The criteria were drawn from the following sources: (a) Staff regulations and rules: FAO staff rules and regulations, and WFP Staffing Framework; (b) WFP human resources manual and related directives; (c) WFP People Policy (June 2021) and WFP HR Strategy 2021-2025; (d) Standard operating procedures and guidelines applicable to external recruitments for the IP and GS staff; (e) Technical guidance notes and job-aids related to recruitment solutions (E-recruitment, Workday and assessment platforms); and (f) Other relevant guidelines, decisions, memoranda, and directives.

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[5] WFP global offices are specialized external relations hubs that support WFP's partnership and advocacy work. As of January 2025, WFP had five global offices in Berlin, Brussels, Geneva, New York, and Washington.

35.   The audit adopted a data-driven analytical approach to assess the lines of enquiry and generate evidence-based insights. In collaboration with HRMTM, the Office of Internal Audit, Office of the Inspector General (OIGA), identified a set of 38 performance metrics to assess the efficiency, effectiveness, and compliance of the recruitment processes. This assessment included a mapping of the recruitment processes for both IP and GS categories, a list of thematic areas, and a review of compliance with relevant policies and procedures, as presented in Table 3 below. Detailed list of metrics planned and analysed is presented in Annex D – Detailed list of metrics planned and analysed.

Table 3 – **Focus areas and performance metrics**

Line of enquiry	Focus / thematic area	Performance metrics
1	Pipeline metrics	3
1	Recruitment freeze	1
1	Recruitment process	2
1	Assessments	7
1	Candidate experience	9
1	Outcome quality	2
2	Cost-related statistics	2
2	Sourcing	1
2	Talent pools	6
3	Policy	2
3	Diversity and inclusion	3
	Total	**38**

36.   These analyses drew on recruitment data from 2020 to 2024, depending on the data availability, sourced from spreadsheet files and multiple systems maintained by various units within HRM, including the HRMTM tracker, Workday, and iMocha. Where data constraints persisted, the audit team disclosed these limitations alongside the corresponding analyses to ensure transparency and contextual understanding.

37.   OIGA also conducted substantive testing of IP and GS recruitments on a statistically representative sample of 166 recruitments from 2023 and 2024. This sample included 100 IP and 66 GS positions, selected using a methodology that ensures reliable extrapolation of findings to the broader recruitment population.

38.   The audit gathered qualitative insights through interviews with 20 key stakeholders, including HRMTM recruiters, hiring managers, and staffing coordinators. These interviews provided valuable perspectives on recruitment practices and challenges.

39.   In 2025, OIGA conducted a separate advisory assignment titled '*WFP Talent Acquisition Benchmarking*', aimed to identify opportunities for improvement by benchmarking WFP's practices against those of international organizations and leading private sector practices, with a focus on assessments, talent pool management, candidate experience, and the use of technology, including Artificial Intelligence, in talent acquisition processes. The results of the advisory assignment complemented the audit findings, where relevant.

40.   The audit was conducted in conformance with the *Global Internal Audit Standards* (GIAS) issued by the Institute of Internal Auditors (IIA).

41.   The draft report was shared on 29 October 2025 and final comments received on 17 November 2025.

III.   Results of the audit

42.   This section highlights first the good practices identified during the review and examples of alignment with organizational goals and standards. The audit conclusions then summarize the main observations across the lines of enquiry building on the data-driven insights on the recruitment process from the 19 of the 38 performance metrics analysed by the audit team to support evidence-based conclusions.

Good practices

43.   In addition to its responsibilities in recruitment, the Talent Acquisition (TA) team of HRMTM was actively engaged in several projects during the audit period. The initiatives identified and activities undertaken, in recruitment and in specialized projects and support (detailed below), required a significant resource investment and contributed to advancing WFP's strategic goals.

Recruitment initiatives

1.   HRMTM provided targeted recruitment support to the Global Payments Solution (GPS) office in Budapest and the United Nations Humanitarian Response Depot (UNHRD) offices in Brindisi and Kuala Lumpur. Stakeholders interviewed by the audit praised HRMTM's responsiveness and efficiency, proactive recruiter engagement, including pre-hiring reports, and strong inter-divisional collaboration.

2.   HRMTM implemented a divisional focal point model, assigning dedicated recruiters to specific divisions for ongoing engagement. This approach enabled recruiters to develop a deeper understanding of the unique hiring needs of each division. This resulted in a more objective and efficient recruitment process. Stakeholders interviewed during the audit highlighted this model as particularly valuable.

3.   HRMTM managed over 1,000 paused recruitment processes and facilitated 656 waiver requests during organizational restructuring.

4.   HRMTM introduced quarterly reviews and enhanced collaboration with Staffing Coordinators, effectively aligning recruitment efforts with organizational priorities. This approach was reinforced by dedicated focal points and systematic KPI monitoring

5.   HRMTM developed and ran tailored strategies for hard-to-fill roles in the Legal Office, Office of Inspections and Investigations – Office of the Inspector General (OIGI), Global Data Office Branch, and Aviation Safety Unit, aligning recruitment with diversity goals and employer branding.

6.   HRMTM engaged a specialized consultant to improve candidate assessment and developed a centralized bank of 900 assessments and 400 interview questions. HRMTM also piloted a psychometric testing initiative for selected roles.

7.   In 2024, HRMTM introduced a pilot initiative of candidate phone screening for International Professional roles on a voluntary basis to improve candidate experience and reduce delays in the recruitment process.

Specialized projects and support

8. HRMTM delivered 23 training sessions to over 1,000 staff and created guidance materials during the organization-wide transition to Workday.

9. HRMTM launched a global consultant roster in June 2024. The roster re-engaged consultants impacted by restructuring in WFP. The consultant roster was integrated into Workday in August 2025.

10. HRMTM launched the HR Guide to Hiring Processes, an interactive training course to strengthen recruitment competencies and set a calendar of monthly sessions on Competency-Based Interviewing and Unconscious Bias delivered to panel members to support fair and effective hiring.

11. HRMTM introduced talent sourcing learning series in January 2024 to global HR staff and delivered more than 250 hours of training to enhance sourcing skills, standardize approaches, and improve access to diverse talent pools.

Audit conclusions

44. Four observations resulted from the audit. Other audit issues assessed as low priority were discussed directly with HRMTM and are not reflected in the report.

Line of enquiry 1: Are recruitment processes efficient in minimizing the time and resources to meet staffing needs?

45. For the duration of external IP recruitment, WFP aligned with a recommendation from the Joint Inspection Unit (JIU) not to exceed 120 calendar days from vacancy posting to selection decision.[6] For GS positions, which are mostly sourced through internal candidates, HRMTM internally adopted a target of 70 days from vacancy to final selection.

46. The audit assessed recruitment timelines and process efficiency through a comprehensive analysis of recruitment data across years, functions, and grades. This included identifying outliers, such as those influenced by recruitment freezes or other operational factors. A detailed pipeline mapping was conducted to determine actual lead times across recruitment stages. The audit also reviewed the systems, templates, roles, communication flows, and decision-making processes that underpin recruitment activities.

47. Analysis of 108 international professional and 31 general service technical assessments in 2024–2025 showed the assessment process was well-managed, with candidate drop-off rates below 5 percent and over 90 percent of feedback responses indicating high satisfaction.

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[6] Joint Inspection Unit. 2012. Staff Recruitment in United Nations System Organizations (JIU/REP/2012/4). Adopted by WFP as a benchmark through its Annual Performance Plan 2024.


Observation 1 - Timeliness and efficiency of recruitment stages

Average days-to-hire

48.   As presented in Figure 2, the average days-to-hire for both IP and GS staff, from 2021 to 2024, was significantly high and exceeded acceptable benchmarks. The combined average time to hire for IP staff was 226 days, nearly double the JIU suggested benchmark of 120 days. For GS positions, the average days-to-hire was 117 days, surpassing the internal WFP benchmark of 70 days. The audit acknowledges that the recruitment pauses in 2023 and 2024 led hiring managers to place positions on hold until confirmation of a positive funding outlook, and adversely impacted recruitment timelines.

Figure 2 – **IP and GS days-to-hire[7]**
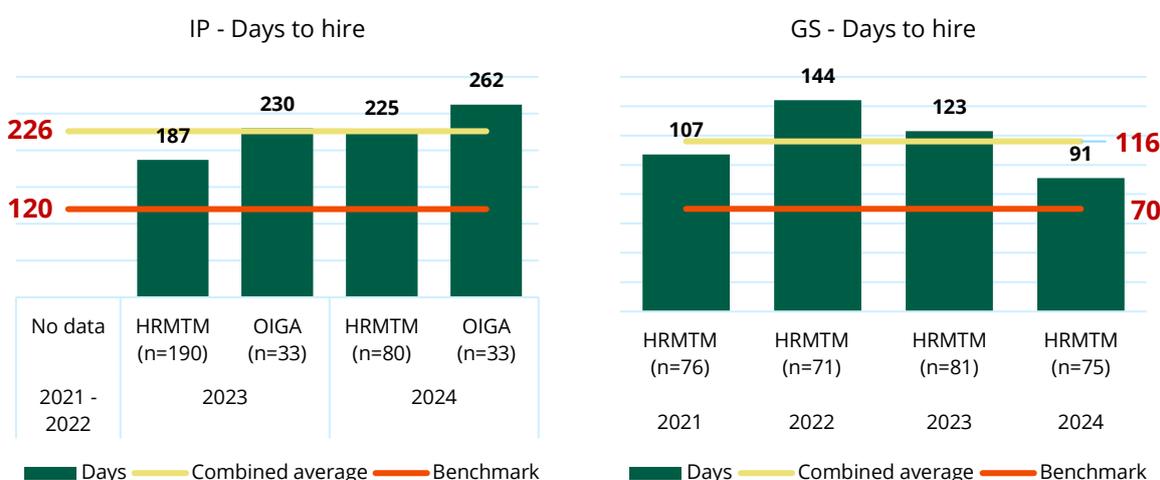
49.   The average days-to-hire was calculated as days between the date a job requisition was referred to HRMTM and the date recruitment was completed by HRMTM and referred to the contracting unit. For GS positions, the HRMTM SharePoint tracker was incomplete and inconsistently updated until March 2024, after which entries were more systematic. Prior to that, a separate offline spreadsheet-based tool was maintained by the GS team, which provided broader coverage for this analysis.

50.   For analysis of IP positions, this analysis was impacted by the quality and completeness of granular data related to recruitments. While data for prior years was not available, data for 2023 and 2024 through the HRMTM SharePoint tracker was incomplete as only 48 percent (191 of 388) of IP recruitments in 2023 and 74 percent (80 out of 108) in 2024 had relevant data available. The reliability of the IP data in the tracker was also limited, as the median[8] recruitment times calculated for the audit sample did not match those reported in the tracker.

51.   Audit interviews conducted with hiring managers, recruiters, and staffing coordinators, along with survey feedback from 52 recently recruited staff members in IP and GS categories, highlighted concerns regarding prolonged recruitment timelines and the absence of automated and integrated

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[7] "n=" indicates the total number of recruitment cases included in the analysis.
[8] Recruitment data included outliers due to exceptional circumstances. As a result, the audit used the median rather than the average to present a more accurate reflection of typical recruitment performance. This approach helped prevent misleading conclusions that could arise from unusually long or short cases.

recruitment tools. In addition, recruiters stated that operational demands within hiring units often resulted in de-prioritization of recruitment activities contributing to prolonged timelines.

*Efficiency by recruitment stages*

52.   To identify the specific stages of recruitment that contribute to the overall higher days-to-hire, a detailed phase-wise analysis of the recruitment timeline was carried out. Data reliability and completeness issues persisted. The OIGA analysis for recruitment stages was based on the number of recruitments for which complete and reliable data was available. Table 4 illustrates that, for year 2021 and 2022, very little or no data was available. In 2023, the proportion of recruitments with data available for analysis increased for both groups, and by 2024, almost all or all recruitments had complete data available for analysis.

Table 4 – **Number of recruitments used for audit analysis**

	IP		GS	
Year	**Total recruitments**	**Data available for analysis**	**Total recruitments**	**Data available for analysis**
2021	222	-	76	14
2022	458	-	81	17
2023	388	59	71	65
2024	108	75	75	75

53.   Figure 3 below presents the days per hire for each recruitment stage for both IP and GS staff.

Figure 3 – **IP and GS days per recruitment stage[9]**
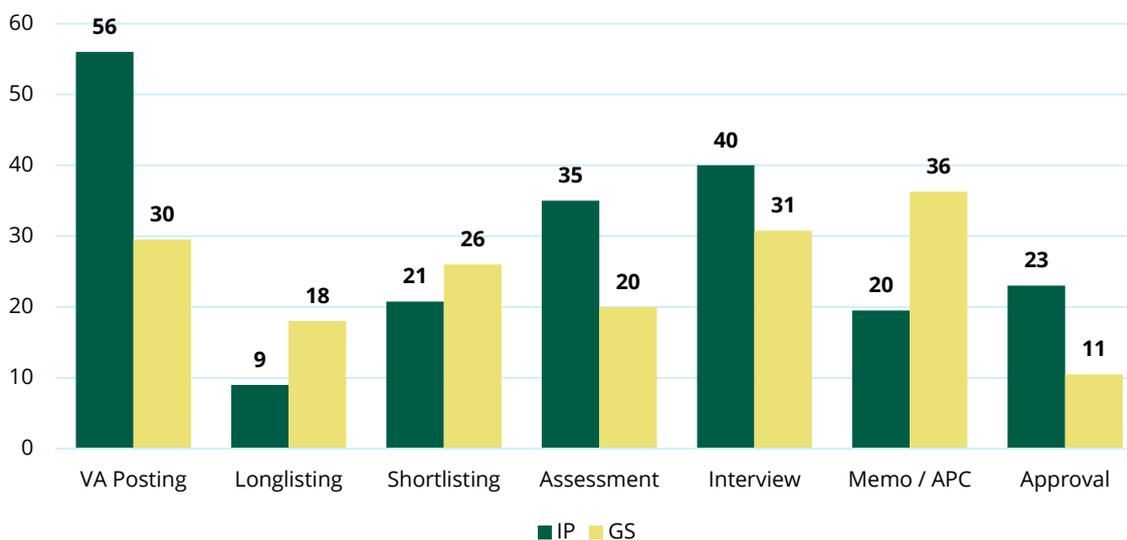
54.   Figure 3 above illustrates that for IP positions the recruitment process was primarily prolonged during the Vacancy Announcement (VA) phase,[10] with additional significant time spent on the assessment and final approval phases. The interview stage also contributed to variability in

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[9] For a holistic and accurate view, all available data points are combined for an average timeline for stage analysis

[10] The vacancy announcement phase begins with the submission of a vacancy to HRMTM for recruitment. It encompasses the kickoff meeting, clearing the job description, preparation of the vacancy advertisement, sourcing and concludes with the closure of the announcement.

the overall timeline. For GS positions the Assessment and Panel Clearance (APC) phases were the longest. Other phases, such as VA, shortlisting, assessment, and interviews, each took about a month, and together resulted in a lengthy overall recruitment process. The audit acknowledges that specialised roles required longer vacancy postings to attract qualified candidates.

55.   The audit noted inefficiencies in the recruitment stages that contributed most to the overall lengthy recruitment process.

56.   *Kick off meeting and recruitment planning*: Recruitment started with a planning and kick-off meeting between the key stakeholders to discuss and agree on roles, timelines and the recruitment process. While these meetings took place, they were inconsistently documented and monitored, as a review of a sample of 100 recruitments from 2023 and 2024 showed that only a few agreed-upon timelines were documented. Moreover, even when timelines were established, they were not systematically tracked or upheld. While timelines for each process were agreed with the hiring managers, enforcing them remained challenging because certain critical steps depended on the availability and engagement of hiring managers, technical expert and panel members. Stakeholders interviewed by OIGA emphasized the need to institutionalize kick-off meetings and clarify roles to enhance engagement, shared accountability, and process ownership.

57.   *Application screening process*: The application screening process remained manual and time consuming in both the legacy E-Recruitment system and the current Workday platform. Due to limited pre-screening tools, recruiters had to review large volumes of unfiltered resumes, which increased workload and extended timelines.

58.   *Assessment and interview process:* The assessment and interview stages took considerable time, which were beyond HRMTM's direct control. Limited internal capacity and technical expertise constrained HRMTM's ability to prepare and analyse assessments, resulting in heavy reliance on hiring managers and technical experts. Delays were often due to hiring managers not prioritizing recruitment activities or being unable to prepare or review assessments in a timely manner. In 2024, HRMTM engaged an external consultant to improve assessment methodologies and develop a bank of pre-set questions; this arrangement was discontinued in 2025 due to funding constraints.

59.   There was no standardized criteria or benchmark for determining passing scores for technical assessments. In most cases, the hiring manager determined a set number of candidates to interview, and those with the highest assessment scores advanced to interview stage. Consequently, passing rates were sometimes adjusted after assessments without documented rationale, indicating that passing thresholds were not standardized and could be modified at the discretion of hiring managers. Decisions on whether to conduct assessments were left to hiring managers without formal documentation, and the designation of assessors was inconsistently recorded. Stakeholders raised concerns about the objectivity and utility of assessments, a challenge that appeared to be common across benchmarked agencies and remained an evolving issue.

60.   *Selection and approval process:* The selection and approval phase, managed by the talent acquisition team, was another source of prolonged recruitment timelines. The selection report was generated automatically from Workday, but the approval process was manual and conducted through email, unlike peer organizations that have automated these workflows. The current system, Workday, lacked the functionality to support automation of this part. Selection memos and authorizations were exchanged and approved through email, often without required annexes, weakening the audit trail. Improvements for IP recruitment were noted from August 2025, where complete documentation was now consistently attached.

61.   Staffing coordinators and hiring managers reported limited visibility into the recruitment progress. Without an automated tracking system, stakeholders relied on email or in-person follow-ups, and recruiters had to manually trace correspondence to identify delays. HRMOI reported that Workday improved the visibility as hiring managers and staffing coordinators received regular notifications during the recruiting process.

Underlying cause(s):

Strategy, mandate and authority	Insufficient authority and/or accountability
Process and planning	Inadequate process design
	Rules and processes, including for decision making, not established or unclear
Tools, systems, and digitization	Absence or late adoption of tools and systems
	Inappropriate implementation or integration of tools and systems *(Lack of automation and system integration in key recruitment stages)*

Agreed Actions [High priority]

1. The Human Resource – Talent Acquisition and Deployment Branch, in coordination with the Technology and Analytics Branch and Technology Division, will conduct a feasibility study to configure and enhance Workday, including exploring the use of Artificial Intelligence-based tools to:

    (i)   Automate and streamline selection, approval, and interview scheduling stages, enable automated notifications, follow-ups, and tracking features for timely decisions and reduce manual coordination.

    (ii) Automate application screening, generate and validate technical assessments, and support the development of interview questions.

2. The Human Resource Talent Acquisition and Deployment Branch will design recruitment planning template that defines timelines, roles, and responsibilities for each recruitment process and establish periodic progress reporting against each plan to maintain accountability and ensure effective execution.

3. The Human Resource Talent Acquisition and Deployment Branch will, subject to availability of financial resources, deploy psychometric assessment for certain roles based on the seniority and/or sensitivity of the position and build internal capacity to manage the tool.

Timeline for implementation

1. 30 June 2026

2. 30 June 2026

3. 30 June 2026

Observation 2 - Effectiveness of tools and systems

62.   The absence of an integrated, reliable, and automated solution to track recruitment stages, coordinate tasks, enforce timelines, and monitor accountability across stakeholders resulted in fragmented, manual, and error-prone processes. This severely limited data quality, transparency, and WFP's ability to monitor, analyse, and improve recruitment outcomes.

63.   The analysis of the metrics planned for the audit purposes faced several challenges regarding the reliability, completeness, and accuracy of available data. Of the 38 metrics, only 19 (50 percent) could be analysed, as further elaborated in Annex F.

Recruitment tracking tools

64.   The HR legacy system did not provide any data on recruitment timelines. Although the HR Technology and Analytics Branch indicated that the new system, Workday, provides the possibility to track ongoing job requisitions and their stages, HRMTM has not yet used the system data for tracking recruitment progress. Workday may only provide limited data (not covering processes outside the system) and may not fully meet the need for an efficient project management solution.

65.   In the absence of adequate system functionality, HRMTM implemented a SharePoint-based manual tracker for recruitment activities. This tool updated by recruiters was incomplete, inconsistently maintained, and prone to errors. It could not reliably report basic figures, such as the number of completed recruitments. Poor data quality severely limited WFP's ability to analyze recruitment performance and evaluate return on investment.

66.   For GS recruitment, HRMTM maintained a separate offline spreadsheet tracker, which contained more complete data. However, this approach was labor-intensive, increased the risk of errors, and was not sustainable for large-scale operations.

67.   There was insufficient coordination between HRMTM and HRMOI to leverage existing HR systems for effective tracking and reporting. As a result, HRMTM continued to rely on manual trackers, while HRMOI lacked visibility into the data needs and progress of recruitment activities. The absence of a centralized, dependable tracking system undermined the ability to monitor progress, enforce timelines, and ensure accountability.

Automated workflow for end-to-end recruitment

68.   Workflows for job requisition approval, screening approval, and second UN language waiver were already automated and in use in Workday. The review of applicants resumes by recruiters for ranking and long-listing and approval of final selection recommendation report and appointment memorandum remained cumbersome and time-consuming manual offline processes.

Assessment data and candidate feedback integration

69.   HRMTM did not establish a regular reporting mechanism for assessment data from iMocha. This limited WFP's ability to monitor assessment quality against predefined benchmarks. Although the audit obtained assessment data for the period May 2024 to June 2025, only three out of six key metrics could be analysed due to data quality issues and missing parameters. Consequently, the audit could not evaluate the overall effectiveness of technical assessments and candidate performance.

70.   There was no defined process to request or assess candidate feedback from iMocha following technical assessments, nor was there a workflow to integrate such feedback into Workday. Additionally, the feedback requested from candidates was in the form of icons and comment fields and did not have a set of standard questions posed to candidates to capture and document more meaningful feedback. The absence of data integration and standardized workflows limited the organization's ability to derive actionable insights and improve recruitment strategies.

Underlying cause(s):

Oversight and Performance	Performance measures and outcomes inadequately measured/established
Tools, Systems and Digitization	Inappropriate implementation or integration of tools and systems *(underutilization of available systems capabilities and data needs for key recruitment metrics from existing systems not comprehensively mapped)*

Agreed Actions [High priority]

1. The Human Resource Talent Acquisition and Deployment Branch, in coordination with the Human Resource Technology and Analytics Branch, will develop and implement real-time dashboards leveraging data in Workday to monitor and report on key recruitment metrics including time-to-hire.

2. The Human Resource Talent Acquisition and Deployment Branch, in coordination with the Technology Division and subject to availability of financial resources, will explore the possibility of deploying a reliable project management solution to replace the existing manual tracker.

3. The Human Resource Talent Acquisition and Deployment Branch will Implement a standardized process to collect feedback from candidates and other stakeholders on recruitment experience (including post-assessment feedback from candidates through iMocha) and conduct a feasibility study to integrate it into Workday using an automated workflow.

Timeline for implementation

1. 30 June 2026

2. 30 June 2026

3. 30 June 2026

Line of enquiry 2: How effective is the recruitment process in meeting WFP's staffing needs?

71.   The audit assessed (i) cost-effectiveness and strategic value of recruitment tools and resources, (ii) the return on investment (ROI) of external sourcing platforms and the costs associated with assessment and due diligence tools such as iMocha and OneHR, and (iii) recruitment outcome quality through an analysis of probationary performance statistics to determine whether selected candidates meet performance expectations and contribute to organizational goals.

Positives

72.   An analysis of staff recruited in 2024–2025 shows strong retention and probation outcomes: 94.0 percent of IP staff and 90.5 percent of GS staff remained employed at WFP as of 31 July 2025, while 98.6 percent of IP staff and 91.3 percent of GS staff successfully passed probation.

73.   The audit analysed which sourcing channels used by WFP yielded the highest number of successful candidates. Based on data from July 2024 to July 2025, Figure 4 below illustrates that WFP sources[11] were the most effective in converting applicants to hires,[12] achieving a 1.6 percent conversion rate. Internal mobility was also a major source for hiring. In contrast, websites and social media generated high applicant volumes but low conversion rates at 0.07 percent.

Figure 4 – **Sourcing of applicants and hires (July 2024 – July 2025)[13]**
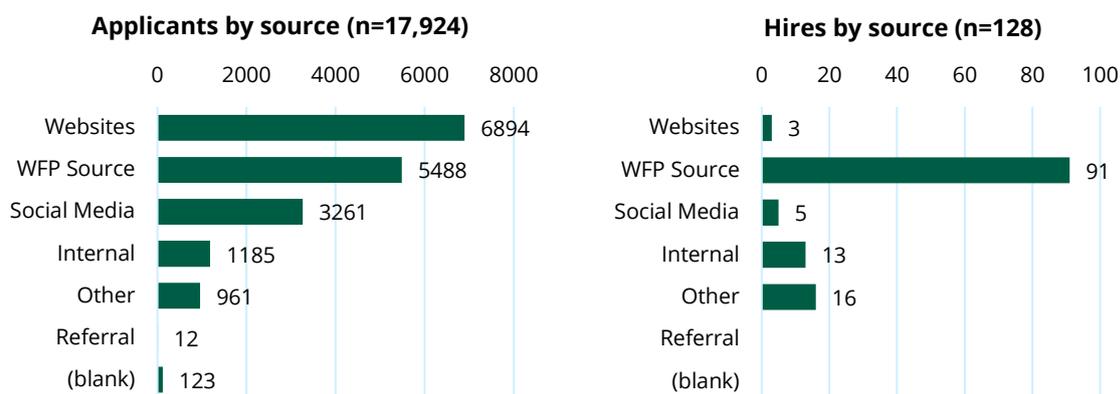
74.   WFP launched global talent pools in 2017 for 17 functional areas, called the '*Future International Talent*' (FIT) Pool. The FIT Pool serves as a pipeline of pre-qualified candidates for fixed-term IP contracts. As of June 2024, WFP maintained 65 FIT Pools covering 20 functions, with a total of 1,834 members, including 976 internal candidates of whom 44 percent were consultants, 28 percent national staff, 17 percent short-term professionals and service contract holders; the remaining had other contract types. Since October 2023, no new FIT Pool has been advertised. For GS recruitment, WFP did not operate a pool system but maintained a roster for temporary appointment of GS staff.

[11] Include WFP career site, WFP employee referral, and WFP recruiter sources.
[12] Internal channels include dedicated internal groups for job postings, staff, including Directors sharing job postings on their LinkedIn profiles and networks, and using internal referrals and other groups to promote opportunities.
[13] "n=" indicates the total number of recruitment cases included in the analysis.

75.   As presented in Figure 5, the FIT Pool was the leading contributor to filling IP recruitments in 2021 and 2022 accounting for 60 percent of total IP positions filled in the two-year period. In 2023, external sourcing increased and, by 2024, the FIT Pool contribution to IP recruitment dropped sharply to 14 percent.

Figure 5 – **Talent pool impact on external recruitment**
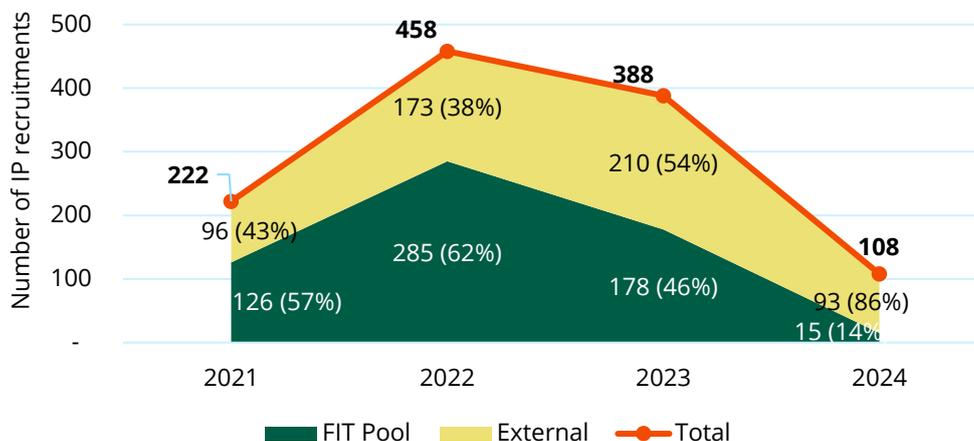
Observation 3 - Cost effectiveness of recruitment practices

76.   HRMTM did not maintain or analyze recruitment-related costs in a manner that provided insights into cost-effectiveness or performance. Costs were not disaggregated by sourcing channel, recruitment activity (e.g. sourcing, assessment, or onboarding,) or performance metrics (e.g. time-to-hire, quality of hire, or candidate satisfaction). The absence of an integrated recruitment cost-performance framework limited WFP's ability to assess the effectiveness of its recruitment processes, optimize resource allocation, and maximize return on investment. Additionally, WFP did not establish a mechanism to assess cost-effectiveness of different recruitment channels (e.g., talent pool vs. external recruitment), and tools.

77.   Although HRMTM maintained cost data related to various recruitment sources and staff from year 2020 to 2023,[14] it was not disaggregated, benchmarked or analysed to inform strategic decisions. Key issues included:

  a. Indirect costs such as staff time spent on recruitment and system usage were inconsistently recorded, reducing visibility over full cost structure.

  b. The talent pool accounted for over 50 percent of IP recruitment at a lower average cost per hire of USD 4,849, compared to external recruitment with USD 5,410 per hire. However, the return on investment could not be validated due to absence of a detailed cost breakdown for talent pool creation.

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[14] Limited data on recruitment-related costs was drawn from a cost analysis conducted by HRMTM in 2023, covering the period 2020–2023. The analysis included staff costs associated with recruitment activities, expenses for assessment tools such as iMocha and language tests, advertisement and sourcing costs through platforms like LinkedIn, Impactpool, and Devex, as well as projected per-candidate costs for background checks.

c. Although WFP invested in platforms such as LinkedIn, Impactpool, and Devex, and the associated costs were available, the number of hires per platform was not tracked for this period, preventing assessing each channel's cost effectiveness.

d. Although costs for tools like iMocha and Language test were available, these were not systematically analysed to determine their value or impact on recruitment outcomes.

Underlying cause(s):

Process and planning	Rules and processes, including for decision making, not established or unclear *(absence of systematic cost tracking mechanisms in recruitment governance)*
Resources – Funds	Insufficient financial / cost management *(fragmented financial tracking and lack of ROI analysis)*

Agreed Actions [Medium priority]

The Talent Acquisition and Deployment Branch will develop a cost-performance framework that captures recruitment costs disaggregated by sourcing channel, recruitment activity, and performance metrics. This analysis should integrate data related to all systems and platforms (e.g., LinkedIn, Devex, iMocha) and enable regular analysis against benchmarks to inform strategic decisions and improve cost-effectiveness.

Timeline for implementation

30 June 2026

Line of enquiry 3: To what extent does the recruitment process comply with applicable policies and procedures?

78. The audit assessed whether WFP's recruitment policies and procedures match actual practices, focusing on due process, fairness, transparency, and integration of diversity, equity, and inclusion (DEI) considerations. It also reviewed how exceptions and deviations from standard procedures are justified and controlled.

Diversity and inclusion

79. WFP tracks gender and geographical diversity in recruitment as required under the standards set by United Nations System-wide Action Plan on Gender Equality and Women's Empowerment (UN-SWAP), United Nations Disability Inclusion Strategy (UNDIS), and WFP Management Plan 2025. While HRMTM maintained the gender and geographical diversity data, the other elements of diversity and inclusion were tracked by the Diversity, Equity and Inclusion unit in WFP.

80. As presented in Figure 6, the analysis of 17,927 applicants for 287 IP and GS positions from July 2024 to July 2025 showed that women had a higher applicant-to-hire conversion rate (1 percent) than men (0.4 percent). For IP positions, although men made up 53 percent of applicants, they accounted for only 33 percent of hires, while women's representation increased from 47 percent at application to 67 percent at hire. Similarly, for GS positions, women representation increased from 53 percent at application to 69 percent at hire. The aggregated data also shows how women percentage increased at each recruitment stage.

Figure 6 – **Gender (women/men) diversity (July 2024 to June 2025 hires)**
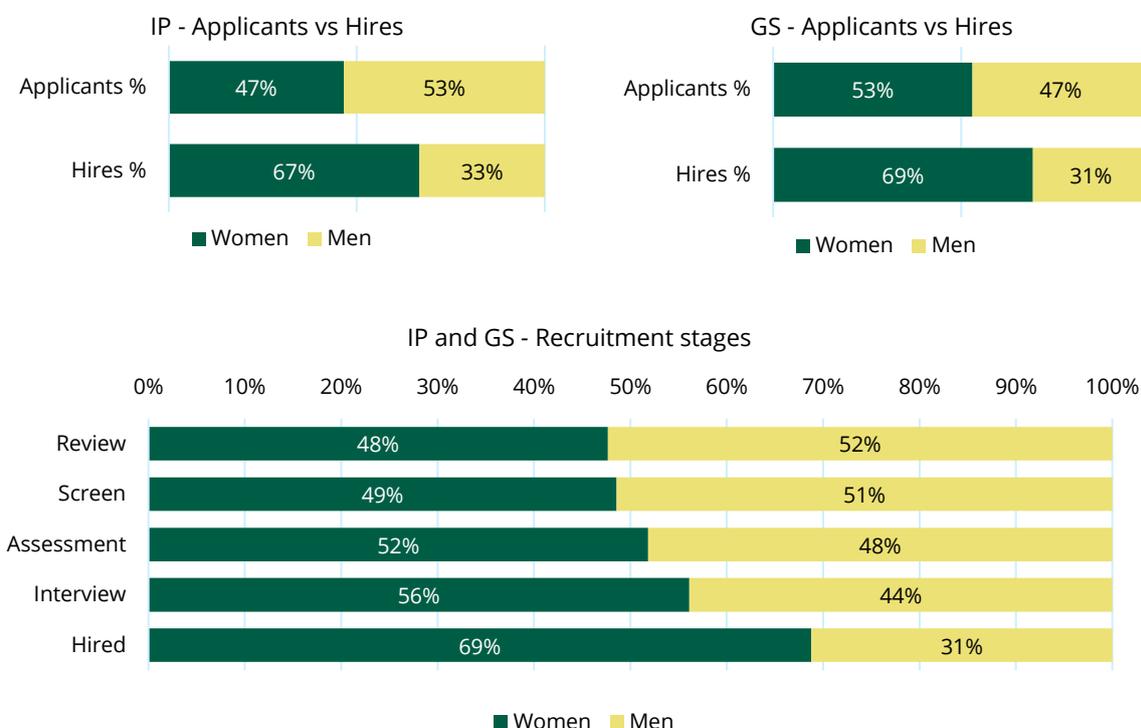
81.   As presented in Figure 7 below, the data for IP and GS positions show that applicants from developed countries had a higher conversion rate (1.5 percent) than those from developing countries (0.2 percent). For IP positions, although applicants from developing countries represent 58 percent of the total, they represent only 26 percent of hires. For GS positions, 90 percent of hires come from developed countries given that GS roles are predominantly locally recruited, and eligibility requirements favour candidates from developed countries.

Figure 7 – **Geographical (developing/developed) diversity (July 2024 to June 2025 hires)**
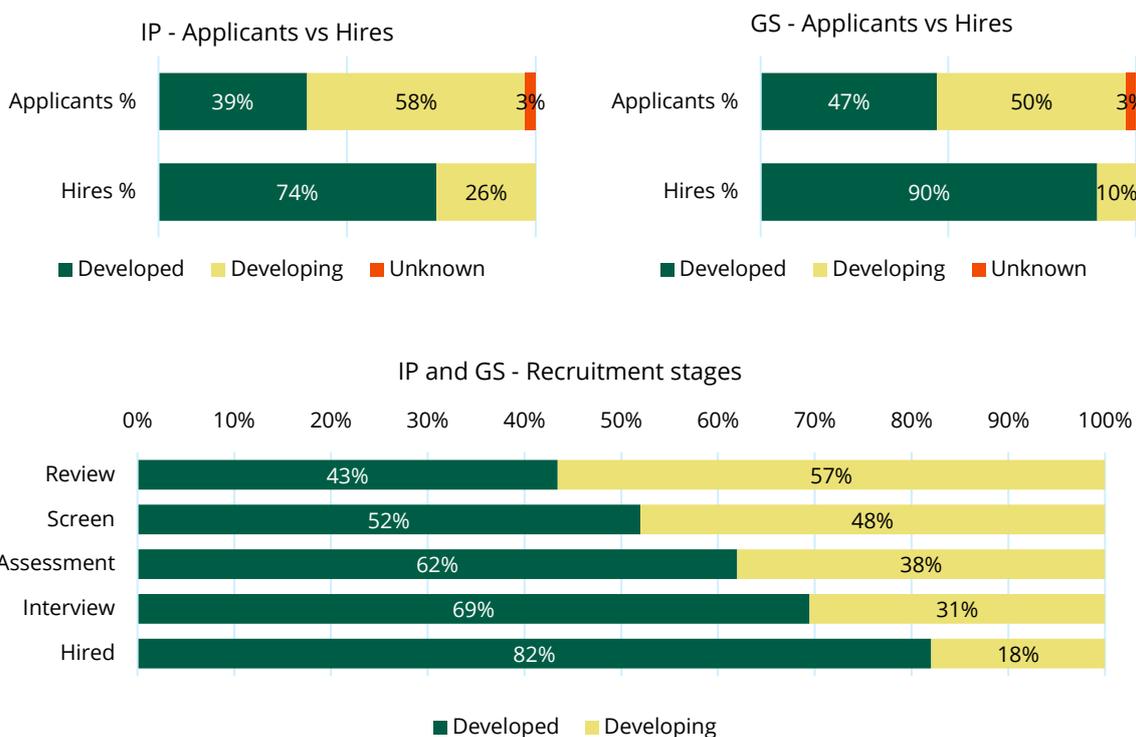
Observation 4 - Comprehensive governance framework

Governance framework

82.   WFP's recruitment and appointment processes for IP and GS staff are guided by the career framework and respective recruitment manuals. While updates were made to the GS recruitment manual in 2023 and a workflow document was introduced for IP recruitment in early 2024, these documents lacked the necessary depth, clarity, and consistency to effectively guide hiring units across all recruitment stages.

83.   HRMTM did not establish comprehensive and standardized operating procedures that defined roles, responsibilities, and workflows across all recruitment stages. This gap led to unclear expectations from hiring managers and recruiters, reduced accountability, and inconsistent practices across recruitment cases, as corroborated through audit sample reviews, and stakeholder interviews. Consequently, recruitment workflows were fragmented and inconsistently applied. For example, for IP recruitment cases reviewed by the audit, hiring managers made varied decisions regarding candidate assessments and passing scores due to the absence of clear procedural guidance. This contributed to delays and uneven candidate evaluations.

84. Furthermore, HRMTM did not develop or report on performance metrics to monitor recruitment timeliness, efficiency, or effectiveness.

85. Inconsistent recruitment practices may compromise fairness and transparency, while absence of key performance indicators (KPIs) limits WFP's ability to track progress, identify bottlenecks, and evaluate recruitment performance and outcomes.

Delegation of authority and management oversight

86. Stakeholders interviewed during the audit highlighted that hiring managers or staffing coordinators would often delegate recruitment responsibilities to staff without proper authority or understanding of the process. Delegation would occur without documentation or clear rules, weakening management oversight and leading to sub-optimal recruitment outcomes.

Diversity and inclusion

87. WFP systematically tracked gender and geographical diversity throughout the recruitment process, from application to hire, for both IP and GS staff. Challenges persisted in sourcing qualified women candidates for certain regions and technical roles in field offices, while at global headquarters, efforts were underway to recruit more men into GS roles to achieve gender parity.

88. The HR manual required interview panels to reflect gender and geographical diversity, to the extent possible. However, there was no procedural requirement to report or maintain data on panel composition. The audit sample review observed that the final hiring selection reports listed only panel members' names and titles, without personal details needed to assess diversity. While the talent acquisition team stated that gender and geographical diversity was ensured in all recruitments, the audit could not verify this due to lack of information in the reports. This lack of data limited the ability to assess inclusiveness in the recruitment process and its potential impact on candidate experience and selection outcomes.

89. Additionally, HRMTM did not maintain data on disability inclusion within the candidate pool. While the DEI Unit contributed to UNDIS indicators on employment, stakeholders noted that the absence of a clear UN-wide definition of disability across countries of operation complicated the monitoring and reporting on under-represented groups, as it created inconsistencies in how disability is identified, and recorded.

Underlying cause(s):

Policies and Procedures	Absence or inadequate corporate policies/guidelines
Process and Planning	Rules and processes, including for decision making, not established or unclear Unclear roles and responsibilities
Oversight and Performance	Insufficient oversight from Global HQ Performance measures and outcomes inadequately measured/established
Resources – People	Insufficient staffing levels

Agreed Actions [Medium priority]

1. The Talent Acquisition and Deployment Branch, in consultation with key stakeholders, will develop and implement comprehensive recruitment governance framework for Internal Professional and General Service staff recruitment to standardize key recruitment steps. The procedures will:

    (i) Clarify delegation authority protocols, documentation requirements and responsibilities; and

    (ii) Establish oversight mechanisms like periodic reviews to ensure accountability and compliance.

2. The Talent Acquisition and Deployment Branch will define and implement a recruitment performance monitoring mechanism with clear key performance metrics and regular reporting to improve efficiency, effectiveness, and accountability across all recruitment stages.

3. The Talent Acquisition and Deployment Branch will leverage existing system functionality to extract and report on panel composition and update recruitment guidelines for monitoring panel diversity.

4. The Talent Acquisition and Deployment Branch, in coordination with the Human Resources Policy and Compliance Branch and/or UN partners Diversity, Equity and Inclusion Unit, will assess how to track disability in corporate systems with appropriate privacy safeguards to inform inclusive outreach strategies.

Timeline for implementation

1. 30 June 2026

2. 30 June 2026

3. 30 June 2026

4. 30 June 2026

Annex A – Agreed actions plan

The following table shows the categorization, ownership, and due dates agreed with the audit client for all the observations raised in the audit report. This data is used for macro analysis of audit findings and monitoring the implementation of agreed actions.

The agreed actions plan is primarily at the global headquarters level.

#	Observation	Process	Owner	Priority	Due date for implementation
1	Timeliness and efficiency of recruitment stages	External Recruitment of IP & GS staff	HRMTM	**High**	1. 30 June 2026 2. 30 June 2026 3. 30 June 2026
2	Effectiveness of tools and systems	External Recruitment of IP & GS staff	HRM HRMTM	**High**	1. 30 June 2026 2. 30 June 2026 3. 30 June 2026
3	Cost effectiveness of recruitment practices	External Recruitment of IP & GS staff	HRMTM	**Medium**	1. 30 June 2026
4	Comprehensive governance framework	External Recruitment of IP & GS staff	HRMTM	**Medium**	1. 30 June 2026 2. 30 June 2026 3. 30 June 2026 4. 30 June 2026

Annex B – List of tables and figures

Annex C – Acronyms used in the report

APC	Assessment and Panel Clearance
DEI	Diversity, Equity and Inclusion
FAO	Food and Agriculture Organization
FIT	Future International Talent
GIAS	Global Internal Audit Standards
GPS	Global Payment Solutions
GS	General Service
HR	Human Resources
HRM	Human Resources Division
HRMOI	Human Resources Technology and Analytics Branch
HRMTM	Talent Acquisition and Deployment Branch
IIA	Institute of Internal Auditors
IP	International Professional
JIU	Joint Inspection Unit
KPI	Key Performance Indicator
OIGA	Office of Internal Audit, Office of the Inspector General
OIGI	Office of Inspections and Investigations, Office of the Inspector General
ROI	Return on Investment
SAP	Systems, Applications, and Products in Data Processing
SOP	Standard Operating Procedure
TA	Talent Acquisition
UN	United Nations
UNDIS	United Nations Disability Inclusion Strategy
UNHRD	United Nations Humanitarian Response Depot
UN-SWAP	United Nations System-wide Action Plan on Gender Equality and Women's Empowerment
USD	United States Dollar
VA	Vacancy Announcement
WFP	World Food Programme

Annex D – Detailed list of metrics planned and analysed

This annexure provides an overview of the performance metrics identified and assessed for each thematic area. For each metric, the annexure indicates whether it was successfully analysed based on data availability and quality or not.

Thematic areas / metrics	Reference in report	Analysed Yes	No	Total
A. Recruitment pipeline		**3**		**3**
Workforce demand and hiring activity	Figure 1	1		1
Talent attraction efficiency per role		1		1
Screening quality		1		1
B. Recruitment process efficiency		**2**		**2**
Stage-specific efficiency	Figure 3	1		1
End-to-end recruitment speed (true average days to hire)	Figure 2	1		1
C. Recruitment freeze impact		**1**		**1**
Hires during freeze		1		1
D. Candidate assessments		**3**	**4**	**7**
Assessment time to complete			1	1
Percentage of job openings that require assessment			1	1
Assessment predictive validity / effectiveness of tool			1	1
Assessment pass rate	Table 2	1		1
Assessment drop-off rate	Table 2	1		1
Assessment candidate feedback	Table 2	1		1
Assessment bias detection			1	1
E. Candidate experience		**1**	**8**	**9**
User experience / friendliness of platform			1	1
Touchpoints per candidate			1	1
Status response rate			1	1
Responsiveness			1	1
Platform preference			1	1
New hire survey score			1	1
Interview no-show rate			1	1
Employer brand sentiment			1	1
Application drop-off rate		1		1
F. Outcome quality		**2**		**2**
Probation Performance evaluation of new hires	Figure 6	1		1
New hire turnover / retention rate shows long-term hiring success	Figure 6	1		1
G. Talent pools effectiveness		**2**	**4**	**6**
Updated profiles			1	1
Sourcing ROI (Avg cost per candidate)		1		1
Percentage of candidates with required skills			1	1
Pool turnover			1	1
Pool composition strategy			1	1
Hires / talent pool candidate	Figure 5	1		1
H. Sourcing		**1**		**1**
Applicant-to-hire by source	Figure 4	1		1

Thematic areas / metrics	Reference in report	Analysed		Total
		Yes	No	
I. Cost-related statistics		**2**		**2**
ROI channel / source		1		1
Hiring efficiency (average cost per hire)		1		1
J. Diversity and Inclusion		**2**	**1**	**3**
Pool inclusivity	Figures 6 &7	1		1
Hiring equity outcome	Figures 6 &7	1		1
Panel diversity			1	1
K. Policy			**2**	**2**
Completed background checks			1	1
Percentage of hiring waivers			1	1
Grand total		**19**	**19**	**38**

Annex E – Agreed actions terminology

Category	Root Causes
Organizational direction, structure and authority	Unclear direction for planning, delivery, or reporting
	Insufficient authority and/or accountability
	Strategic and operational plans not developed, approved, or not SMART
Policies and procedures	Absence or inadequate corporate policies/guidelines
	Absence of local policies/guidelines
Process and planning	Inadequate process or programme design
	Rules and processes, including for decision making, not established or unclear
	Unclear roles and responsibilities
	Insufficient planning
	Inadequate risk management
	Insufficient coordination - internal or external
Oversight and performance	Insufficient oversight from HQ /RB / management
	Insufficient oversight over third parties
	Oversight plans not risk-informed
	Performance measures and outcomes inadequately measured/established
Resources – People	Insufficient staffing levels
	Insufficient skills and/or competencies
	Absence of/insufficient staff training
	Inadequate succession and workforce planning
	Inadequate hiring, retention, and/or compensation practices
	Inadequate supervision and/or performance appraisal processes
Resources – Funds	Inadequate funds mobilization
	Insufficient financial / cost management
Resources – Third parties	Insufficient third-party capacity (NGO, Government, FSP, Vendor, etc.)
	Insufficient due diligence of third parties
	Insufficient training/capacity building of cooperating partner staff
Tools, systems and digitization	Absence or late adoption of tools and systems
	Inappropriate implementation or integration of tools and systems
Culture, conduct and ethics	Deficient workplace environment
	Insufficient enforcement of leadership and/or ethical behaviours
External factors - beyond the control of WFP	Conflict, security & access
	Political – governmental situation
	Funding context and shortfalls
	Donor requirements
	UN or sector-wide reform
Unintentional human error	
Management override of controls	

Priority of agreed actions

Audit observations are categorized according to the priority of agreed actions, which serve as a guide to management in addressing the issues in a timely manner. The following categories of priorities are used:

Priority	Definition
High	Prompt action is required to ensure that WFP is not exposed to high/pervasive risks; failure to take action could result in critical or major consequences for the organization or for the audited entity.
Medium	Action is required to ensure that WFP is not exposed to significant risks; failure to take action could result in adverse consequences for the audited entity.
Low	Action is recommended and should result in more effective governance arrangements, risk management, or controls, including better value for money.

Low-priority recommendations, if any, are dealt with by the audit team directly with management. Therefore, low-priority actions are not included in this report.

Typically, audit observations can be viewed on two levels: (1) observations that are specific to an office, unit, or division; and (2) observations that may relate to a broader policy, process, or corporate decision and may have a broad impact.[15]

The Office of Internal Audit tracks all medium and high-risk observations. Implementation of agreed actions is verified through the corporate system for the monitoring of the implementation of oversight recommendations. The purpose of this monitoring system is to ensure management actions are effectively implemented within the agreed timeframe to manage and mitigate the associated risks identified, thereby contributing to the improvement of WFP's operations.

The Office of Internal Audit monitors agreed actions from the date of the issuance of the report with regular reporting to senior management, the Independent Oversight Advisory Committee, and the Executive Board. Should action not be initiated within a reasonable timeframe, and in line with the due date as indicated by Management, the Office of Internal Audit will issue a memorandum to management informing them of the unmitigated risk due to the absence of management action after review. The overdue management action will then be closed in the audit database, and such closure confirmed to the entity in charge of the oversight.

When using this option, the Office of Internal Audit continues to ensure that the office in charge of the supervision of the unit that owns the actions is informed. Transparency on accepting the risk is essential, and the Risk Management Division is copied on such communication, with the right to comment and escalate should they consider the risk accepted is outside acceptable corporate levels. The Office of Internal Audit informs senior management, the Independent Oversight Advisory Committee, and the Executive Board of actions closed without mitigating the risk on a regular basis.

[15] An audit observation of high risk to the audited entity may be of low risk to WFP as a whole; conversely, an observation of critical importance to WFP may have a low impact on a specific entity, but have a high impact globally.

Annex F – Audit rating system

The internal audit services of UNDP, UNFPA, UNOPS, and WFP adopted harmonized audit rating definitions, as described below:

Rating	Definition
Effective / satisfactory	The assessed governance arrangements, risk management and controls were adequately established and functioning well, to provide reasonable assurance that issues identified by the audit were unlikely to affect the achievement of the objectives of the audited entity/area.
Some improvement needed	The assessed governance arrangements, risk management and controls were generally established and functioning well but needed improvement to provide reasonable assurance that the objective of the audited entity/area should be achieved. Issue(s) identified by the audit were unlikely to significantly affect the achievement of the objectives of the audited entity/area. Management action is recommended to ensure that identified risks are adequately mitigated.
Major improvement needed	The assessed governance arrangements, risk management and controls were generally established and functioning, but need major improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved. Issues identified by the audit could negatively affect the achievement of the objectives of the audited entity/area. Prompt management action is required to ensure that identified risks are adequately mitigated.
Ineffective / unsatisfactory	The assessed governance arrangements, risk management and controls were not adequately established and not functioning well to provide reasonable assurance that the objectives of the audited entity/area should be achieved. Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area. Urgent management action is required to ensure that the identified risks are adequately mitigated.