



# United Nations World Food Programme

## Embedded Data Analysis for a Global Organization

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### CHALLENGES

- » Independent access to data from multiple platforms
- » Random, judgment-based sampling procedures
- » Undefined user access and control gaps

### SOLUTION

- » **Applied Analytics**  
Direct Link™ for SAP® ERP

### KEY BENEFITS

- » Achieved auditing with value-added reporting
- » Gained seamless, secure access to data from SAP and multiple platforms
- » Standardized data analysis with a more focused auditing routine

### INDUSTRY

- » Public Sector

### REGION

- » EMEA

The United Nations World Food Programme (WFP) is known as the largest humanitarian organization in the world, reaching an average of 90 million of the world's poorest people in 80 countries every year, including most of the world's refugees and internally displaced people. What it may not be known for is its technical ability to develop innovative tools for auditing and monitoring using "of the shelf" software packages. This earned WFP the ACL Impact Award.

When the organization replaced its legacy ERP system with SAP in 2001, the Office of Internal Audit (OSDA) needed a secure, independent way to access data from SAP and multiple platforms.

WFP purchased *ACL* which has an embedded tool for accessing data directly from ERP systems. Although the package allowed WFP to perform strategic data analysis and reporting based on industry best practices, it was not automated enough to meet all their requirements. WFP put together a team of auditors and a software expert to come up with its own review tool based on ACL analytics technology.

### Customer Profile

Founded in 1963, the United Nations World Food Programme is the largest humanitarian agency in the world. Its corporate goal is to eliminate hunger and advocate for the world's poorest people. In 2007, WFP provided 3.3 million tons of food for 86.1 million people in 80 countries worldwide. With over 90% of its staff in the field, WFP uses a global network of planes, ships, helicopters, trucks, barges and, if needed, donkeys, camels and elephants to reach those most in need.

## Challenges

After WFP implemented the SAP ERP, Office of Internal Audit (OSDA) had limited access to SAP transactional data. When audit staff tested data migration from legacy systems to SAP, the team realized that a simple spreadsheet could not handle the volume and variety of data involved.

OSDA needed a new way to standardize data analysis among multiple audit teams, analyze full data populations and generate reports from the SAP system without IT intervention.

## Solution

The monitoring (CAM) tool developed by WFP using the ACL Direct Link™ for SAP® ERP solution has facilitated WFP's Audit Division to develop its own CAM tool that now allows for monitoring practice with a suite of over 75 reports that cover more than 60 percent of the WFP business processes.

The reports are generated periodically (monthly or quarterly) and highlight transactions that do not conform to established rules and controls. The reports have also enabled the team to update risk assessment practices, including a new protocol that shares these assessments with management and extends ownership of the monitoring process beyond the OSDA unit.

In the past, producing audit reports was a time consuming and costly process, which strained limited IT resources. Now, the internal audit division has become a driver of change on fundamental corporate issues. By sharing critical data and comprehensive reports with management, the team can take pride in using industry best practices to support wide-scale organizational goals.

## Results

ACL technology has allowed OSADA to achieve:

- Auditing with value-added reporting
- Seamless, secure access to data from SAP and multiple platforms
- Standardized data analysis with a more focused auditing routine

With the new tool, OSDA has cut audit times and visibly boosted internal efficiency. For example, the WFP's biennial financial statements audit used to fully occupy six auditors for two months. With the new innovation, this process requires just two auditors for one month.

Once the OSDA has fully established its monitoring processes, the team plans to conduct a value verification analysis. WFP has a powerful solution and unified systems that support its important work with some of the world's most at-risk populations.

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