



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

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10 April 2020

Management comments to the Internal Audit Report of Beneficiary Targeting in WFP (AR/20/07)

WFP Management appreciates the observations shared by the Office of Internal Audit (OIGA) in audit report AR/20/07 on Beneficiary Targeting in WFP, covering the period 1 January 2017 to 31 December 2018.

Identifying and prioritizing those most in need to deliver effective and timely assistance is at the core of every WFP operation. Hence, beneficiary targeting is the central element for the organization to achieve its strategic objectives. A targeting system is decentralized and cross-functional in nature which spans across the entire programme cycle, from needs assessment, through programme design and implementation, to monitoring and evaluation. Ultimately, WFP's success in designing and implementing sound targeting and prioritization decisions is an important feature for ensuring accountability to stakeholders including affected populations and donors.

WFP Management acknowledges the six observations, three of which are of high priority, and the five agreed actions. The high priority observations focus on corporate directive and guidance on beneficiary targeting, structures to support assurance on targeting and prioritization activities and monitoring of targeting processes and outcomes. The agreed actions detailed in the Audit Report are aligned with on-going and planned activities to support Country Offices and Regional Bureaux in enhancing overall targeting practices. Actions include a review of roles, responsibilities and capacities for targeting support; guidance to facilitate oversight; and development of minimum standards for documenting targeting decisions and monitoring the outcomes of targeting processes.

As highlighted by Audit Report, the Needs Assessment and Targeting Unit in the newly created Research, Assessment and Monitoring (RAM) Division is the lead for addressing the challenges identified in the Audit Report. RAM is taking the audit findings as a baseline and prioritizing actions to reinforce targeting capacities at all levels both internally and with key external partners. Given the cross functional nature of targeting, these initiatives are in close collaboration with relevant divisions, services and external partners. Recent achievements include the publication of 'Joint Principles for Targeting Assistance to Meet Food and Other Basic Needs of Persons of Concern,' the launch of the 'Joint Programme Excellence and



Targeting Hub', and the finalization of Joint Targeting Guidelines with United Nations High Commissioner for Refugees (UNHCR.)

RAM together with the Programme – Humanitarian and Development (PRO) Division has also developed the 'Interim Targeting and Prioritization Operational Guidance Note.' A workshop for relevant staff in Country Offices, Regional Bureaux and Headquarters scheduled for second quarter of 2020 was postponed due to the outbreak of the Coronavirus disease (COVID-2019.) It will be rescheduled for later in the year in order to support the mainstreaming of more systematic, harmonized and integrated targeting approaches that are necessary to achieve best possible outcomes for the affected populations.

WFP Management would like to thank OIGA for the constructive collaboration and valuable observations on the subject. Implementing the agreed actions will further strengthen targeting awareness and capacity, enabling WFP to make the most appropriate use of available resources and to achieve the best possible outcomes for the people we serve.