



4 June 2020

Management Comments to the Internal Audit Report of WFP Operations in Liberia (AR/20/10)

WFP Management appreciates and welcomes the observations made by the Office of the Inspector General (OIG) through their review of the agreed actions identified in the context of audit report (AR/19/09) on WFP operations in Liberia, covering the period from 1 January to 31 December 2018.

WFP Management acknowledged the initial overall conclusion of unsatisfactory in the audit report. The CO from September 2019 has been proactively taking effective actions to improve the areas highlighted by the audit report. Management notes that 34 out of 45 agreed actions have been implemented and closed (76 percent); these comprised 28 high and six medium-priority actions. The remaining 11 agreed actions (comprising seven high and four medium priority) are in progress and should be implemented between October and December 2020. Thus, the implementation of remaining outstanding agreed actions is well underway and should be completed by the end of 2020. In this regard, Management wishes to report that the following actions are being undertaken, with some revised deadlines due to the COVID-19 crisis.

Management notes the following update:

With reference to Observation 1, Action II: (High-Priority)

Agreed Action

II. Following the above assessment, carry out workforce planning and talent acquisition to fill capacity and skills gaps.

Actions Undertaken or in progress

In November 2019, a learning and needs assessment (LNA) mission was carried out with support from HQ Human Resources Division. The LNA unit helped in the triangulation of decisions taken with regard to the organizational alignment, as well as to address capacity gaps in building a new team. Furthermore, complementary to the LNA mission, a procurement mission from the HQ Supply Chain Division helped to ensure segregation of duties and understanding of capacity gaps for the alignment exercise. Some vacancy announcements had to be re-advertised as candidates did not meet the requirements. This included issues concerning prioritization of women to address the gender parity issue.

Consequently, the action is not yet fully addressed, and the CO, in liaison with RB for West Africa (RBD), will undertake a process of drafting terms of reference (TORs), vacancy announcements, written exams and interviews to finalize the implementation of the organizational alignment by the end of October 2020.

Additional comment: The COVID 19 crisis has interrupted the organizational alignment process and the CO will continue with its efforts to finalize the process.

Status and Deadline



In progress. 31 October 2020

With reference to Observation 5, action III: (High-Priority)

Agreed Action

III. Develop a systematic mechanism to triangulate information and data obtained from different sources, such as distribution reports, for analysis and follow-up.

Actions Undertaken or in progress

The CO faced some challenges in providing effective mechanisms to triangulate information due to its limited resources dedicated to monitoring activities in the field. These issues have been addressed from a design perspective in the new model of the HGSF programme; however, further efforts to operationalize new strategies are required to promote a full alignment with M&E processes. In addition, training will be required for all partners involved in monitoring activities for effective implementation of processes and utilization of tools.

Additional comment: The CO will need to revise M&E process flows to integrate future multisector interventions and include an information system that facilitates triangulation of programme data collated from various sources.

Status and Deadline

In progress. 31 October 2020

With reference to Observation 6, Actions I, II, III: (Medium Risk)

Agreed Action I

I. Carry out, with support from RBD and the HQ Market Access Programme Unit (OSZIC) as necessary, assessments to facilitate determination of the most appropriate modality, or combination of CBT modalities, for the Liberia operational context. This will include consideration of emergencies where, if there is no preparedness and no CBT structures in place ahead of an emergency, the e-wallet modality may not be the right choice considering the required controls and checks.

Actions Undertaken or in progress

The CO developed a CBT action plan in July 2019; as part of the plan, a support mission was received from the HQ Cash-Based Transfers Unit (FINB) to review CBT challenges. The CO management also reached an agreement with HQ CBT Co-ordination units to temporarily halt engaging in any new cash-based transfer modalities pending implementation of the action plans. Furthermore, complementary to this, a HGSF redesign review was conducted by a WFP consultant, which recommended adopting a model that reduces the CO's exposure to the use CBT for the HGSF programme.

Status and Deadline

In progress. 31 October 2020



Agreed Action II

II. Perform due diligence on FSPs and revise the contracts in place to ensure they include required clauses before the award of any future contracts.

Actions Undertaken or in progress

Implementation of this agreed action has not been initiated as no CBT activity is foreseen before the end of this year and a contract is not expected to be signed until the CO has resolved all CBT set-up and design issues.

Status and Deadline

In progress. 31 October 2020

Agreed Action III

III. In consultation with corporate CBT functions, negotiate with FSPs to provide data at aggregated and individual account levels, sufficient to enable implementation of a thorough reconciliation process.

Actions Undertaken or in progress

The CO Finance team has established contacts with potential FSPs and implementation is on-going but with challenges in obtaining timely responses from FSPs. See actions undertaken in (i) above.

Status and Deadline

In progress. 31 October 2020

With reference to Observation 9, action II, IV, VI: (High-Priority)

Agreed Action II

II. Update the current vendor roster according to corporate guidelines.

Actions Undertaken or in progress

The agreed action related to updating the vendor roster, according to corporate guidelines, is still ongoing. Pre-screening has been completed for Expression of Interest (EOI) received and results are now awaiting technical assessment and shortlisting.

Status and Deadline

In progress. 31 October 2010

Agreed Action IV

IV. Update the LCA in consultation with the HQ Supply Chain Division and the RBD logistics function.

Actions Undertaken or in progress

The CO encountered challenges in obtaining external expert support in conducting the LCA; after continuous engagement, a consultant from a standby partner was engaged in February 2020. Currently, the questionnaire which covers four ports and airports has been finalized and sent out to respective government agencies.



The next step will be to send out questionnaires relating to road infrastructure. The CO expects to have completed the full assessments by 15 December 2020. The progress towards the LCA has been interrupted by the COVID-19 crisis, as contacts to be interviewed and fill out questionnaires are not available.

Status and Deadline

On progress. 31 December 2020

Agreed Action VI

VI. Identify, in consultation with the Supply Chain Division in HQ and the RBD logistics function, solutions to track commodities during the last-mile.

Actions Undertaken or in progress

The CO sent a national staff member from its supply chain unit to the Regional Bureau for West Africa to receive training on the last mile solution and additional training was conducted for selected staff at CO level. Training and implementation of the last mile solution at the school level will take place once the procurement of the last-mile delivery tracking devices is finalized by 15 December 2020. The COVID-19 crisis is delaying progress toward this action.

Status and Deadline

In progress. 31 December 2020

With reference to Observation 11, Actions I, II: (High-Priority)

Agreed Action I

I. Perform an assessment of capacity gaps of key partners and develop a budgeted capacity development plan.

Actions Undertaken or in progress

The original implementation timeline for the agreed action was impacted by the decision to re-design the HGSF activity. The CO hired a consultant from November to December 2019 to redesign the HGSF; this will require a new assessment of CPs and government counterparts and capacity development so that the programme can be delivered as envisioned. Furthermore, the COVID-19 crisis has prevented progress on these actions.

Status and Deadline

In progress. 31 December 2020

Agreed Action II

II. Determine and allocate necessary resources for the implementation of capacity development plans for CBOs and government counterparts before the scale-up of HGSF.

Actions Undertaken or in progress

The implementation of the action will follow agreed action (i) above. Discussion is ongoing with the Canadian Embassy to support WFP school feeding and HGSF, including capacity development for implementing partners.



Status and Deadline

In progress. 31 December 2020

WFP Management appreciates the auditors recognition of the positive steps taken by the Country Office and the considerable progress undertaken in the last quarter of 2019 and the first quarter of 2020, which denote CO Management commitment to work towards a constant and efficient improvement of WFP internal controls systems and risk management.

WFP Management would like to thank OIG for its constructive and collaborative approach to this audit review.