



30 July 2021

Internal Audit of WFP Operations in Ghana (AR/21/10)

Management Comments

WFP Management welcomes the observations made by the Office of the Inspector General (OIG) in its internal audit report AR/21/10 on WFP operations in Ghana, covering the period from 1 January 2020 to 31 March 2021.

WFP Management acknowledges the complex and innovative nature of its programme implementation in Ghana, where activities are designed to enhance food systems and value chains, strengthen private-sector capacity to produce affordable, safe and accessible nutritious food, create demand through public-private partnerships, market the products through a network of retailers, and build awareness and stimulate demand for the consumption of nutritious foods through social and behaviour change communication. Furthermore, building on strengths in disaster risk reduction, emergency preparedness and response, WFP Management is contributing to enhancing national systems to ensure that social protection programmes respond to the needs of vulnerable populations.

WFP Management acknowledges the report's overall conclusion of **"partially satisfactory/major improvement needed"** and agrees with the recommendations related to five high, including one at the corporate level and four at the country office level, and three medium priority observations.

The implementation of the high priority internal audit recommendations has already begun and covers risk management, contract management, CBT delivery, and Programme monitoring. In addition, the Programme and Policy Development Department (PD) and Supply Chain Operations Division, in consultation with the Resource Management Department, will establish the core principles of corporate accountabilities, responsibilities, and develop corporate guidance for the management of commodity vouchers across programmatic interventions. Priority is also being given to the implementation of the three medium audit recommendations for a holistic approach to effectively manage risks related to food safety and quality, beneficiary data management and governance of procurement end-to-end process.

WFP management will leverage on the benefits availed by this report to put in place adequate guidance and oversight over the market-based interventions for nutrition activities with high-risk food commodities; strengthen the internal control environment; and mainstream effective risk management across the country strategic plans activities to ensure that WFP objectives are successfully delivered in Ghana. Specifically, standard operating procedures, end-to-end risk management of food safety and quality, administration and monitoring of contractual agreements, independent monitoring of programme implementation will be put in place to reinforce WFP business processes in specific areas. Furthermore, strategies and an effective road map will be put in place to fully implement all the recommendations within the set deadlines.

WFP Management will undertake regular reviews of outstanding agreed actions and provide updates through WFP's corporate tracking tool. The Regional Bureau for Western Africa will provide regular guidance and technical support to the country office, as required.



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WFP Management appreciates the constructive and valuable engagement of OIG and notes that the implementation of the agreed actions will further strengthen the governance, risk management and internal controls processes of WFP's operation in Ghana.