



12 August 2021

Internal Audit of WFP Operations in Nigeria (AR/21/13)

Management Comments

WFP Management welcomes the observations made by the Office of the Inspector General (OIG) in its internal audit report (AR/21/13) on WFP operations in Nigeria, covering the period from 1 January to 31 December 2020.

WFP Management acknowledges the complexity of the Nigeria operation coupled with the challenges posed by the COVID-19 pandemic. The period covered by the internal audit was exceptionally challenging and extremely difficult due to increased insecurity across WFP areas of intervention and the COVID-19 pandemic that reshaped the way we deliver assistance to affected populations. Insecurity and movement restrictions enacted as a result of the pandemic unduly impacted the timely deployment of food convoys and effective oversight missions to WFP's project areas in the northeastern part of the country.

WFP's Nigeria country office (CO) launched its Country Strategic Plan (CSP) in February 2019, and has since been scaling-up its operations to reach vulnerable populations in the northeastern part of the country. The CO continued its scale-up and expansion plans in 2020, partnering with the Federal Government of Nigeria to assist 736,000 people affected by the pandemic in the urban areas of Lagos and Abuja. In 2021, the CO started operations in the northwestern part of the country to combat escalating food insecurity, by targeting 30,000 households, of which 5,000 are receiving assistance concentrated on nutrition. At the time of the internal audit, the CO was reaching 1.8 million beneficiaries through various transfer modalities and programme activities, 45 percent of which are included cash-based transfers (CBT).

WFP Management acknowledges the report's overall conclusion of **"partially satisfactory/some improvements needed"** and agrees with the seven medium priority recommendations to strengthen WFP operations in Nigeria.

WFP Management has already commenced the implementation of the internal audit recommendations on governance and management oversight, CBT delivery, beneficiary management, data privacy, protection and integrity. Priority is also been given to programme monitoring and reporting, procurement and logistics.

WFP management is determined to leverage the benefits availed by the internal audit report to build a robust internal control environment and to embed effective risk management to ensure that WFP's objectives are successfully met in Nigeria. A road map will be established to fully implement all the recommendations within the agreed timeframes.



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 CO, as required.

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 process of WFP's operation in Nigeria.