



7 September 2021

Management Comments to the Internal Audit Report of WFP Operations in Colombia (AR/21/14)

WFP Management welcomes the observations made by the Office of the Inspector General (OIG) in its internal audit report (AR/21/14) covering the period from 01 January 2020 to 28 February 2021. The audit covers a period of important growth and transformation for WFP in Colombia, in response to surging humanitarian requirements across the country.

The WFP Country Office for Colombia based in Bogotá and its eight field offices provide humanitarian assistance to different vulnerable and affected groups including victims of armed violence, displacement and natural disasters, as well as to Venezuelan migrants, Colombian returnees, host communities, and people affected by COVID-19. WFP also delivers triple nexus and more development-oriented programmes, including early recovery, livelihood support and socioeconomic integration assistance for smallholder farmers, women-led associations, displaced people and vulnerable communities engaged in a process of recovery. In addition, WFP also supports the peace process through promoting the economic reintegration of ex-combatants and local communities; as well as school feeding programmes in support of both Colombian and migrant children, and a number of activities related to capacity strengthening.

In early 2018, WFP started implementing an L2 operation to address the significant flow of Venezuelan migrants traversing the border into Colombia. In 2019, following consultations with the Regional Bureau for Latin America and the Caribbean and Headquarters, the Country Office took over control of the L2 operation, which until then had been implemented separately from activities set-out under the Country Strategic Plan (CSP). The Country Office identified and initiated several organizational strengthening initiatives aimed at achieving a rapid alignment of the emergency operation with corporate standards. Faced with increased challenges, the Country Office proactively adapted its tools and procedures to meet the requirements of Colombia's complex operating environment, with a view to ensuring the effective and timely delivery of humanitarian assistance along with the need to address diversified beneficiary needs across the country.

During the period under audit review, WFP successfully implemented a major operational scale-up to address increased humanitarian needs among vulnerable populations across a growing number of departments in the country. WFP adapted its response modalities to the different beneficiary profiles and requirements. This included the provision of hot-meals and ready-to-eat food, particularly for walking migrants, in-kind food rations for displaced and affected people in areas with no functional markets, value vouchers or cash over the counter (depending on the availability of financial service providers), and commodity vouchers, as well as school meals and take-home rations. Since 2020, the spread of COVID-19 added further elements of complexity to the humanitarian context, requiring swift changes in operational modalities to sustain WFP's humanitarian efforts. Moreover, the spread of the pandemic hampered the implementation of some planned corporate initiatives already under way, such as the full roll-out of SCOPE. In spite of the above, in 2020 WFP reached a record 1.6 million beneficiaries through various programmes and transfer modalities, including conditional and unconditional cash-based-transfers (CBT), in-kind food distributions, and capacity strengthening efforts.

WFP management welcomes the audit's observations on positive actions taken by the Country Office since 2019 to align to corporate procedures in the described rapidly changing context. Main actions included (i) the integration of the L2 emergency under the Country Office management; (ii) restructuring and strengthening of office capacities with the establishment of key units/teams not existing under previous arrangements, including Programme, CBT, VAM, Budget & Programming (including the Resource Management Committee); (iii) the development of a set of diverse transfer modalities to meet the requirements of different beneficiary groups and the phase-out of the gift cards; (iv) the establishment of a complaints and feedback mechanisms (CFM) and an issue tracker mechanism; (v) the roll-out of SCOPE



to replace a non-corporate beneficiary management tool (C-smart); and vi) implementation of a major HR alignment exercise conducted in coordination and with support from Headquarters.

WFP Management acknowledges the overall audit conclusion of partially satisfactory/major improvement needed, which is consistent with the challenges posed by a rapid scale-up of operations in the midst of multiple evolving emergencies. The Country Office has already taken proactive actions to address some of the key concerns highlighted by the audit, including the review of COMET standard operating procedures (SOPs) to clarify roles and responsibilities and systematize the distribution planning process. The six audit observations, including four high priority and two medium priority actions, will be comprehensively addressed through an action plan to be completed within the agreed timeframe.

WFP Management appreciates the constructive and useful engagement of OIG and notes that the implementation of the agreed actions will further strengthen the Colombia Country Office's internal controls, governance and risk management processes, with a view to ensuring an efficient and effective utilization of resources and maximum impact for the people it serves.