

1 December 2022

## **Management Comments to the Internal Audit Report of WFP Operations in Mauritania (AR/22/17)**

WFP Management welcomes the observations made by the Office of the Inspector General (OIG) in this internal audit report (AR/22/17) on WFP operations in Mauritania, covering the period from 1 January 2021 to 31 March 2022. WFP Management appreciates the focus on risk and beneficiary management, cash-based transfers, supply chain, monitoring, management of non-governmental organizations and budget management.

WFP operations in Mauritania are defined in its Country Strategic Plan (CSP) for the period 2019–2023, which aims to support the government’s vision in achieving zero hunger and nutrition security to ensure coherence between relief, development and peacebuilding efforts. WFP’s operations in Mauritania include the roll-out of a national adaptive social protection system; a long-term resilience approach; mitigating an urgent humanitarian crisis, addressing malnutrition and providing assistance to refugees at the border with the Republic of Mali. The period under audit was characterized by the COVID-19 pandemic, an agro-pastoral crisis marked by drought, increased desertification, and unstable weather patterns that have disrupted the lives and livelihoods of the most vulnerable. Despite these challenges, WFP continued to deliver its mandate effectively through eight CSP activities, reaching 205,397 beneficiaries.

WFP Management welcomes the independent feedback provided by the audit team, praising WFP’s performance and delivery. WFP Management recognizes the audit’s overall conclusion of **“some improvement needed”** and agrees that issues identified by the audit are unlikely to significantly affect the achievement of the objectives of the audited entity/area. WFP Management concurs with the seven medium priority observations and the accompanying agreed actions. WFP Mauritania is committed to the implementation of the agreed actions within the specified timelines and has already initiated actions to address these recommendations.

WFP Management acknowledges the observations on **risk management**, noting that plans are underway for a fraud risk assessment to update the risk register to include all risks with its corresponding mitigation actions, and establish a system to consolidate, track and monitor oversight recommendations for adequate follow-up and implementation. With regards to **beneficiary management**, WFP will develop an independent, sample-based verification of beneficiary lists for its seasonal support activities and beneficiary proof-of-presence lists for food assistance for assets activities. A strategy will be developed with the government and the United Nations High Commissioner for Refugees (UNHCR) to support new refugee arrivals, with a mechanism in place to capture changes in the vulnerability of Malian refugees. The observation on **accountability to affected populations** (AAP) focuses on the need to increase awareness of WFP’s complaint and feedback mechanism and engage with the UNHCR–WFP Joint Programme Excellence and Targeting Hub to assess the possibility of establishing a protocol to share refugee feedback and complaints information between the agencies. The audit observation to put in place a **digitalization strategy** will require WFP Management to undertake a Privacy Impact Assessment to assess beneficiary management systems used by non-governmental organizations (NGOs) in the country and their applicability across all CSP activities.

The additional three observations and agreed actions are cross-cutting and relate to **management of NGOs, transport and commodity management**, and **monitoring**. In these areas, WFP Management will apply the standard operating procedures and mandatory corporate elements of the partnership management lifecycle; conduct a logistics services market assessment in line with corporate requirements and finalize the monitoring strategy aligned with the CSP outcomes, outputs, and processes.

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 guidance and technical support to the country office, as required.

WFP Management would like to thank the Office of the Inspector General for its thorough analysis, and its excellent collaboration with the country office team. Implementation of the agreed actions will serve as a valuable instrument to improving operational effectiveness, as well as to further strengthen the governance, risk management and internal control processes of WFP's operation in Mauritania.