

19 March 2024

**Follow-up Review of the Implementation of Agreed Actions from the 2023 Internal Audit of WFP Operations in Guinea (AR/24/01)**

WFP Management welcomes the observations made by the Office of the Inspector General (OIG) through their follow-up review of the agreed actions identified in the internal audit report on WFP operations in Guinea (AR/23/03), covering the period from 1 January 2021 to 31 July 2022. The audit team conducted the fieldwork for the follow-up review from 8 to 12 January 2024 in the Guinea Country Office.

WFP's operations in Guinea are outlined in its interim country strategic plan (ICSP) 2019 - 2024. It focuses on emergency response; school feeding; addressing malnutrition; resilience building; livelihood support; capacity strengthening; social protection programming and disaster risk management. WFP Management acknowledges that the operating context in Guinea continues to be characterized by a deteriorating food security situation due to escalating food and fertilizer prices, the effects of climate change, and political instability. Despite these challenges, WFP continued to deliver assistance through six strategic outcomes, reaching over 1.1 million beneficiaries in 2023.

WFP Management appreciates the outcome of the follow-up review, noting that concrete steps have been made to continue the efforts undertaken since the 2022 internal audit in the identification and mitigation of risks, in coordination with the Regional Bureau for Western Africa and relevant headquarters divisions.

WFP Management notes that 10 of the 14 agreed actions have been implemented and closed in the corporate tracking system. In addition, three of the remaining four agreed actions have been submitted to the internal auditors for review and closure. Efforts are well underway to implement the last agreed action on establishing country context-specific gender and inclusion guidelines, which is scheduled for completion by 30 September 2024. WFP Management notes that the Regional Bureau for Western Africa and relevant headquarters divisions will provide guidance and technical support to the country office to ensure that the outstanding action is implemented within the prescribed timeline.

WFP Management acknowledges the audit's recognition of the positive steps taken by the country office and the considerable progress made since the completion of the audit. WFP Management is grateful for the constructive and supportive manner in which the Office of the Inspector General undertook the follow-up review with the country office team. Implementation of the agreed actions will serve as a crucial instrument to improving operational effectiveness, as well as to further strengthen the governance, risk management and internal control processes of WFP's operations in Guinea.