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Internal Audit of WFP Operations in Burkina Faso

Office of the Inspector General
Internal Audit Report AR/24/14



World Food
Programme

September 2024



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I. Executive summary

WFP Burkina Faso Country Office

1. As part of its annual workplan, the Office of Internal Audit conducted an audit of WFP operations in Burkina Faso. The audit focused on risk management and oversight, programme design and implementation of selected activities, assessment and targeting, identity management, management of cooperating partners, monitoring, community feedback mechanisms, and humanitarian access management. In addition, the audit carried out tailored reviews of external stakeholder relations management and communication, budgeting and programming, transport and logistics, and security.
2. The audit covered the period from 1 January to 31 December 2023. Over this period, WFP expenses in Burkina Faso amounted to USD 237 million, and the office reached approximately 3.1 million beneficiaries.

Audit conclusions and key results

3. Based on the results of the audit and residual risks to the operations, the Office of Internal Audit reached an overall conclusion of **major improvement needed**. The assessed governance arrangements, risk management and controls were generally established and functioning, but need major improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved. Issues identified by the audit could negatively affect the achievement of the objectives of the audited entity/area. Prompt management action is required to ensure that identified risks are adequately mitigated.
4. Significant operational constraints persisted throughout 2023 hampering the delivery of life-saving assistance in the country. The country office implemented a series of measures such as ration size adjustments or staggering of food deliveries, which resulted in distribution delays and in significantly higher operational costs. These factors put pressure on the country office's ability to achieve its targets: according to annual country reports for the years 2020 through 2023,¹ key outcome indicators such as the Consumption-based Coping Strategy Index, and Food Consumption Scores showed consistent results but did not always meet the targeted values.
5. The country office implemented several actions to mitigate these risks and address the constraints, often recurring to last resort means to ensure operational continuity and reach populations in need. This was done in a context where WFP's corporate procedures regarding humanitarian access management and risk escalation thereon were not established (see also paragraph 9). It implemented comprehensive risk monitoring and reporting processes, including quarterly risk reports and follow-up on the implementation of mitigating actions.
6. As part of WFP's Global Assurance Project, the country office began to implement assurance activities in 2024 to address critical gaps in the five main and two cross-cutting focus areas. Corporate gaps in guidance and unclarity in WFP's position persist on how to work with governments in contexts like Burkina Faso and how to navigate trade-offs between the need to stay and deliver and operational independence. In June 2024, the country office finalized a risk appetite statement and risk register including a risk on loss of operational independence with mitigating actions focused on advocacy efforts with other humanitarian actors. At the time of the audit reporting, however, their operating effectiveness could not be tested and confirmed, and residual risk exposure remained high.

¹ Available at the WFP's Annual Country Reports repository for [2020](#), [2021](#), [2022](#), and [2023](#)



7. The audit report contains the following two high priority observations with agreed actions:
8. High Priority Observation 1: To address the insufficient coordination and limited risk advice of the various corporate-led oversight missions, several of which related to the implementation of WFP's Global Assurance Project, the Risk Management Division will conduct a lessons learned exercise on the current practices regarding the performance of pre-audit oversight missions, and develop guidance thereon, in the context of WFP's framework for management oversight.
9. High Priority Observation 2: There were delays in the assessment and escalation of risks related to service provision to the government and use of convoys. When these risks were eventually escalated, corporate levels did not provide effective or timely mitigations. The country office should: (i) establish a process to timely assess and escalate risks of service provision agreements with the Government for headquarters guidance and approval prior to contracting; (ii) operationalize the new procedures on supply convoy management, including adequate tracking of participation in convoys, risk assessments, and mitigations, to facilitate substantial analysis, and improving tools for stakeholder engagement; and (iii) finalize and implement the update to its humanitarian access strategy.
10. The audit also informed the following corporate or thematic assignments of the Office of Internal Audit's plan for 2024: (i) Country office assurance plan; (ii) Monitoring; (iii) on-demand service provision; (iv) Humanitarian access management; (v) Security in field offices; and (vi) the internal audit of WFP's Regional Bureau for Western Africa. Actions required to address organization-wide risks also impacting Burkina Faso will be raised at the corporate level in the corresponding audit reports.
11. The Office of Internal Audit would like to thank managers and staff for their assistance and cooperation during the audit.



II. Country context and audit scope

Burkina Faso

12. Burkina Faso is a landlocked, semi-arid least developed country in the Sahel region, with 40 percent of its population living below the poverty line. It ranked 185 out of 193 countries in the 2022 human development index,² and 83 out of 180 countries in the 2023 Transparency International Corruption Perception Index.³

13. The crisis in Burkina Faso is marked by political instability, limited state presence, escalating armed conflict and violence, prolonged mass displacements,⁴ disruption of livelihood activities, and severely constrained access to basic social services and markets. The country also suffers environmental degradation, poor natural resource management, high vulnerability to abnormal rainfall variations and dependence on fragile natural resources for most people's livelihoods.

14. The political landscape in Burkina Faso has become increasingly sensitive. The decision to declare the Resident Coordinator/Humanitarian Coordinator as "persona non grata" in December 2022⁵ led to a vacuum in the United Nations leadership's dialogue with the Government. This decision hindered effective communication and collaboration between the broader United Nations system and the national authorities, including on several key issues related to facilitating a conducive operating environment for the delivery of humanitarian assistance in the country.

15. According to WFP's annual country report for Burkina Faso, around 4.7 million people required humanitarian assistance throughout 2023. During the lean season between June and August 2023, nearly 3.4 million people, or 15 percent of the population, were acutely food insecure. Moreover, the country continued to grapple with both prolonged and new internal displacement, with 2.1 million people officially displaced by the conflict.

WFP operations in Burkina Faso

16. WFP operations in Burkina Faso are guided by the 2019–2025 Country Strategic Plan. After 10 budget revisions, the current budget reached USD 2.3 billion over the entire period. The country office reported facing a challenging funding landscape in early 2024. To maximize the impact of limited resources, the country office adjusted its budget down to a revised total of USD 400 million for 2024 and USD 403 million for 2025, representing a 19 percent reduction from the total 2024 and 2025 need-based plan budget.⁶

17. The country strategic plan is aligned to the United Nations Sustainable Development Cooperation Framework and key national policies and strategies including the National Plan for Economic and Social Development 2021–2025, and the Action Plan for Stabilization and Development 2023–2025. Humanitarian activities in the country are implemented in the context of the Government's National Humanitarian Response Plan for 2024, and OCHA's Humanitarian Response Plan. In May 2024, the Burkinabè Council of Ministers approved the appointment of a new United Nations Resident Coordinator in the country, after working under interim arrangements since December 2022. Such prolonged absence affected the humanitarian community's leadership and diminished its ability to advocate effectively for the needs of the population.

² [Human Development Report 2022](#)

³ [Corruption Perceptions Index 2023](#)

⁴ In June 2024 the Norwegian Refugee Council [reported](#) Burkina Faso as the world's most neglected displacement crisis for the second year in a row.

⁵ [Statement of the Spokesperson for the Secretary-General on Burkina Faso](#)

⁶ Country strategic plan revision number 10.



18. The country office conducted its activities amidst severe restrictions, including the government's suspension of cash-based assistance, challenges on humanitarian access, and escalating armed conflict and violence. In 2023 more than 40 percent of the territory remained outside the control of the government;⁷ WFP operated in 223 communes, 42 percent of which were assessed as presenting medium to high access constraints.

19. At the end of 2023, 36 localities were reported as isolated due to the use of siege tactics against the civilian population. The country office reported that four humanitarian staff had been killed since 2020 and that WFP's helicopters had been directly shot at in 2023. WFP responded to these challenges by shifting to in-kind assistance, increasing the capacity of airlifting operations, and delivering food by road where feasible using mandated government-organized supply convoys.

Objective and scope of the audit

20. The objective of the audit was to provide assurance on the effectiveness of governance, risk management and internal control processes relating to WFP operations in Burkina Faso. Such audits contribute to an annual and overall assurance statement to the Executive Director on governance, risk management and internal control.

21. The audit focused on the main activity of the country strategic plan with a reported USD 129 million in direct operational costs and 1.7 million beneficiaries assisted in 2023; these figures represent 59 percent of the total direct operational costs and 55 percent of total beneficiaries reached in the year:

- *Activity 1: Provide an integrated assistance package including food assistance (conditional and/or unconditional), school meals, and specialized nutritious food to refugees, internally displaced persons, host population, children and pregnant and lactating women and girls affected by climate shocks, conflicts and other disruptions.*

22. To minimize duplication of efforts and leverage the assurance work of the second line, the audit partially relied on the oversight missions from the Regional Bureau for Western Africa (hereinafter referred to as "the regional bureau" or "RBD") and other headquarters units. These missions included:

- June 2023: RBD support mission covering business continuity management, Executive Director's Assurance survey, country office risk maturity, governance, and non-governmental organization management.
- June 2023: RBD's review of logistics processes and internal controls;
- October 2023: Headquarters Logistics Services Branch mission to Burkina Faso;
- March 2024: RBD audit preparation assessment mission, covering 13 process areas;⁸
- March 2024: Headquarters procurement mission on supply chain and delivery assurance, covering procurement, cooperating partnerships management, logistics, and identity management.

23. The areas in scope, as identified in the audit engagement plan, included: (i) risk management and oversight; (ii) programme design and implementation; (iii) targeting; (iv) identity management; (v) management of cooperating partners; (vi) monitoring; (vii) community feedback mechanisms; and (viii) humanitarian access management. The audit also included partial reviews of external stakeholder relations management and communication, and budgeting and programming.

⁷ [WFP Burkina Faso 2023 annual country report](#).

⁸ Risk management, identity management, reassurance plan, anti-fraud and anti-corruption, monitoring, logistics, procurement, cooperating partner management, Community Feedback Mechanisms, donor engagement, contributions management, humanitarian access, gender, and diversity.



24. The audit testing also informed the following corporate or thematic assignments of the Office of Internal Audit's plan for 2024:⁹ (i) Country office assurance plan; (ii) Monitoring; (iii) On-demand service provision; (iv) Humanitarian access management; (v) Security in field offices; and (vi) the internal audit of WFP's Regional Bureau for Western Africa.

25. In reporting results of the assignment, the Office of Internal Audit adopted the new WFP terminology: "beneficiary management" is replaced by "targeting and identity management". Results from testing on the community feedback mechanism are reported in the monitoring section.

26. The audit team conducted the fieldwork in Ouagadougou, and visited operations in Ouahigouya, Gomboro and Dori. The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

⁹ Refer to [OIGA's Assurance Workplan 2024](#)



III. Results of the audit

Audit work and conclusions

27. Five observations resulted from the audit, relating to risk management and oversight, humanitarian access management, targeting and identity management, management of cooperating partners and monitoring. Other audit issues assessed as low priority were discussed directly with the office and are not reflected in the report.

Risk management, oversight and humanitarian access

28. The country office established a strong risk management function and processes; staff and management were aware of risks, and there was regular risk tracking and assessment. This was done through quarterly risk reports, where the top high risks in the country office's risk register were monitored, along with quarterly follow-up on the implementation of risk mitigations.

WFP's activities were affected by insecurity, activity of armed groups, and various restrictions by authorities, including administrative impediments and the imposition of armed escorts on supply convoys. While WFP continued its access negotiations with stakeholders, the lack of unimpeded access to crisis-affected populations as per the humanitarian principles remained a significant challenge. In 2023, despite escalating insecurity, the country office delivered urgently needed food assistance to 107 communes across 18 provinces, through a combination of road deliveries to 20 hard-to-reach areas, both with and without government-organized convoys, and airlifting operations.

The Global Assurance Project and country office assurance action plan

29. In 2023, the WFP Global Assurance Project was rolled out with the objective of ensuring that the right people receive the assistance they need safely, in full, and without interference. In line with the corporate initiative, Burkina Faso, classified as one of the 31 high-risk operations, prepared key deliverables including a costed assurance action plan.¹⁰ The plan, developed with the support of the regional bureau: (a) describes specific actions that the country office will implement to address critical gaps in the five main workstreams and two cross-cutting areas (as defined by the country office) by the end of 2024; and (b) has a total cost of USD 4.3 million or about 1.6 percent of operational costs (including transfer and implementation costs).

30. The audit reviewed the implementation of the Burkina Faso country office assurance action plan to ensure that it was informed by a gap analysis, designed to mitigate risks, costed, and monitored in terms of implementation status and cost; and whether issues were escalated. Issues observed with regards to the implementation of the assurance action plan and related corporate oversight are reported in Observation 1. Other implementation issues identified relate to the use of Partner Connect (see Observation 4) and the need to revise the action plan to address issues noted in this report and harmonize it with unit-specific plans (see Observations 3, 4, and 5).

¹⁰ The plan is organized into five main workstreams: monitoring and community feedback mechanisms, targeting, identity management, cooperating partner management and supply chain. It also includes cross-cutting areas in digital solutions and risk management.



Observation 1. Assurance action plan and corporate oversight implementation issues

Progress on action plan

31. The country office developed its assurance action plan (also action plan) in September 2023 following a gap analysis, with 64 action points. The action plan was regularly updated to adapt it to the changing operating context. As of 31 May 2024, the country office had reported 34 actions as implemented (53 percent), while 22 actions (34 percent) were in progress, and eight actions (13 percent) were yet to be started.

Humanitarian presence and operational independence trade-offs

32. According to WFP's global assurance standards, operational independence – articulated as both a global standard and a minimum measure – requires WFP to establish and maintain a relationship with governments and authorities that enables it to provide humanitarian assistance autonomously, free from interference, including bureaucratic impediments. In the complex operational context of Burkina Faso, government-imposed restrictions such as the mandated use of military-escorted convoys for road transport and the suspension of cash transfers make it challenging for WFP to achieve such autonomy.

33. Prioritizing the humanitarian imperative to maintain presence amidst rising populations in need requires working with the government while managing security risks to staff and negotiating access to reach vulnerable populations. Corporate gaps in guidance and unclarity in WFP's position persist on working with governments in contexts like Burkina Faso and how to navigate trade-offs between the need to stay and deliver and operational independence. The country office's June 2024 risk appetite statement and risk register includes a risk on loss of operational independence and mitigating actions focused on advocacy efforts with other humanitarian actors. At the time of the audit reporting, however, their operating effectiveness could not be tested and confirmed.

Corporate oversight and support

34. In the last quarter of 2023 and the first quarter of 2024, the country office received several oversight and support missions from headquarters and the regional bureau, several of which related to the implementation of the Global Assurance Project. These various overlapping missions were insufficiently coordinated at corporate level, and in some instances offered limited risk advice.

35. As an example, one oversight mission from the regional bureau carried out ahead of the audit in March 2024, involved 13 staff and covered 12 process areas (many of which had been reviewed through other headquarters missions), leaving 91 recommendations mostly relating to minor documentation issues. The limited risk advice provided was not commensurate with the resources involved. Given the complex operational context and considering that Burkina Faso was classified as a high-risk operation, a coordinated approach would have provided more timely insights into potential risks and effective mitigations.

36. WFP's risk management division was not regularly informed in the establishment of oversight plans covering the country office. While WFP's framework for management oversight¹¹ establishes that oversight plans should be strategic, risk-based, consulted internally, updated at least annually and adequately resourced in line with the corporate resource planning, aspects regarding the scope and timing of oversight missions by regional bureaus are not specifically addressed. At the time of audit reporting, the Risk Management Division initiated actions to address some of the disadvantages identified by the internal audit regarding the performance of pre-audit missions by the regional bureaux.

¹¹ Established by Executive Director's circular OED2023/007.



37. Corporate actions for the regional bureau regarding the performance of pre-audit oversight missions are captured in the internal audit of the Regional Bureau for Western Africa, in its finalization stage. Corporate level recommendations on the Global Assurance Project will be captured in a consolidated report informed by the results from the high-risk country office audits completed in 2024.

Underlying cause(s): External factors beyond WFP's control – conflict, security, and access; donor requirements; Policies and procedures – absence of corporate guidance; and corporate oversight plans not sufficiently risk informed.

Agreed Actions [High priority]

The Risk Management Division will conduct a lessons learned exercise on the current practices regarding the performance of pre-audit oversight missions, and develop guidance thereon, in the context of WFP's framework for management oversight.

Timeline for implementation

30 June 2025

Observation 2. Delayed risk escalation and access strategy

38. In June 2024 the country office developed a risk appetite statement. Its operationalization, including how it will be communicated, monitored, reviewed, and reported on, is yet to take place; as such, this audit cannot assess the recently issued statement's impact on the office's risk management and risk sharing approach.

39. Certain significant risks were not timely assessed or promptly escalated. When these risks were eventually escalated, higher corporate levels did not provide effective or timely mitigations.

Amendment to a service provision agreement with the Government

40. In the June 2024 internal audit report on WFP on-demand service provision,¹² corporate level agreed actions highlight the need for relevant headquarters units to: a) establish a structured methodology and criteria for risk-informed decisions – including when to decline requests – prior to entering in service provision agreements; and b) establish guidelines for country offices to undertake risk assessments and identify mitigation actions before providing services.

41. The above corporate gaps notwithstanding, fraud and reputational risks to the organization and the country office arising from the amended service provision agreement were not timely assessed and escalated. The regional bureau and headquarters reviewed the addendum after substantial terms had been agreed upon between the country office and local authorities. The post-factum review and approval did not adequately safeguard WFP against fiduciary risks.

Humanitarian access strategy and use of supply convoys

42. The country office started using government organized supply convoys in February 2023 to deliver essential food assistance to otherwise unreachable areas. In 2023, WFP delivered approximately 47,000 tons of in-kind assistance, of which 35,000 corresponded to deliveries by road. WFP participated in 56 government-organized convoys throughout the year, transporting 16,000 tons of food and nutrition commodities. The procedures for assessing and using convoys were drafted in March 2024 and updated in August 2024. The country office participated in the regional bureau's access working group, and it further reported convoy usage to the regional bureau through weekly email updates in early 2024. Escalation to senior management at WFP's headquarters was in June 2024 at the audit reporting phase.

¹² [Internal audit of WFP On-demand Service Provision](#)



43. The March 2024 draft convoy management procedures¹³ reviewed by the audit team would benefit from further refinement in better articulating the criteria for deciding which convoys to join and establish mitigations thereupon; and a structured log of convoy invitations, assessment results and final decisions, including route details, food quantities, and beneficiaries reached. Maintaining such records would support risk assessment, analysis, and stakeholder engagement. Such structured records and processes were difficult to establish, given the short notice provided to the country office by the Government upon organizing supply convoys.

44. The documentation on the process followed to join two convoys (post audit execution), indicated that the draft procedures required further refinement. This was due to the need to implement adequate mitigations within the limited time allowed for decision-making upon receiving short notice from the government on newly organized convoys. The country office indicated that no beneficiary of WFP food assistance had suffered from an attack during a convoy in which WFP participated.

45. In June 2024, the Office of the Deputy Executive Director initiated efforts to clarify WFP's approach to the use of supply convoys in Burkina Faso, in the context of the Inter Agency Standing Committee's "principle of last resort".¹⁴ It recommended: i) developing a corporate WFP position on risk tolerance regarding the use of these hybrid supply convoys; ii) implementing unified external communication and messaging strategies; and iii) support to the country office on risk assessment and risk-informed decision making.

46. In August 2024, the country office updated its standard operating procedure for convoy management, addressing some of the weaknesses noted above. As the new standard operating procedure is yet to be implemented, its effectiveness in mitigating the identified risks cannot be assessed in this audit.

Humanitarian access strategy

47. In February 2024, the country office initiated a consultative process to update its 2019 humanitarian access strategy to reflect the current dilemmas and access adaptations for delivery such as the airlifting operations, the use of government-organized supply convoys, and their overall potential impact on the country office's operational independence and achievement of WFP's assurance standards. At the time of the audit execution, the new strategy had yet to be finalized.

48. Corporate actions regarding WFP's framework and procedures on humanitarian access management are captured in the internal audit of Humanitarian Access Management in WFP, in its finalization stage.

Underlying cause(s): Corporate framework gaps in service provision and humanitarian access; Conflict, security and access constraints, and government-enacted operational restrictions; and inadequate documentation of assessment, escalation, sharing and communication of significant risks.

Agreed Actions [High priority]

1. The country office will, with the support of WFP's Risk Management Division and the Regional Bureau for Western Africa, establish a process to timely assess and escalate risks of service provision agreements with the Government for headquarters guidance and approval prior to contracting.
2. The country office, with support from the Regional Bureau for Western Africa and the Office of the Deputy Executive Director, will (i) operationalize the new procedures on supply convoy management, including adequate tracking of participation in convoys, risk assessments, and mitigations, to facilitate substantial analysis, and improving tools for stakeholder engagement, and (ii) finalize and implement the update to its humanitarian access strategy.

¹³ Which covered tasks and responsibilities for planning, executing, and monitoring convoys, including considerations, red lines and some measures on the respect for humanitarian principles.

¹⁴ As defined in the [IASC Non-Binding Guidelines on the Use of Armed Escorts for Humanitarian Convoys](#)



Timeline for implementation

1. 30 June 2025
2. 30 June 2025

Targeting and identity management

49. As indicated in its annual country report,¹⁵ the country office assisted 3.1 million beneficiaries in 2023, of whom 1.9 million (61 percent) were internally displaced people, 1.2 million (38 percent) residents, and 22,000 (0.1 percent) refugees. The country office followed specific targeting and identity management procedures for each beneficiary group.

Observation 3. Challenges in targeting and identity management procedures

50. In April 2024, the country office released a new targeting strategy for the provision of assistance to the internally displaced people, lean season beneficiaries, and refugees. The strategy underlined the need for a transition from status-based to vulnerability-based assistance, clarified the geographical targeting approach at community level, and prioritized the assistance to the most in need. At the time of the audit execution, the country office had begun implementing the new targeting approach, and therefore its results could not be assessed by the audit.

Data sharing

51. The Government is responsible for the registration of internally displaced persons, and for sharing that information with WFP. No memorandum of understanding was in place with the Government to regulate data sharing and ensure consistent collection, processing, reporting and storing of beneficiary data, and to supervise and monitor beneficiary identification and registration processes. This issue had been raised in OIGA's 2021 internal audit report on Burkina Faso.¹⁶ The country office reported being unable to address the issue given the political instability in the country, including the two coup d'etat occurred in 2022.

52. Secured mechanisms for data exchange between WFP, government partners, cooperating partners and UNHCR were not consistently implemented throughout the audit period. E-mails and spreadsheets were used to transfer data among WFP offices and third parties, with no encryption or other security mechanisms in place. Although the country office introduced secure exchange practices, such as the use of an online file sharing platform, partners did not systematically use these. At the time of the audit execution, the country office was finalizing a data sharing agreement with the Government.

Beneficiary identification and registration

53. The country office registered beneficiaries using spreadsheet-based lists to be subsequently imported into SCOPE; these spreadsheets are prone to error, manipulation, and data quality issues, including the absence of a unique identifier. From September 2023 to April 2024, the country office had an average in-kind assistance beneficiary caseload of 470,000, 32 percent of which corresponded to beneficiary lists managed outside SCOPE. While a similar issue was previously raised in the 2021 internal audit, the suspension of cash-based assistance in the country put pressure on WFP to accelerate the digitization of in-kind beneficiary lists.

54. The deduplication process was also mainly spreadsheet-based; it was inherently prone to errors, time-intensive and provided a lower level of assurance compared to automated deduplication. The scale of the operation further challenged the effectiveness of spreadsheet-based deduplication. At the time of the audit

¹⁵ [WFP Burkina Faso Annual Country Report 2023](#)

¹⁶ Internal Audit of WFP Operations in the Burkina Faso, [report AR/21/06](#)



execution, the country office had requested WFP's Data Assurance Team support in assessing the current deduplication practices, aiming to develop a strategy to automate the process. Such support has yet to materialize.

Distribution management

55. In May 2024, the country office distributed in-kind assistance to 450,000 beneficiaries. As part of its Assurance Plan, the country office aimed to assist 90 percent of its beneficiaries using the SCOPE platform. As of May 2024, approximately 308,000 beneficiaries (68 percent) received food assistance through the SCOPE platform. The use of manual distribution processes limited automated distribution reconciliation, data analysis and anomaly detection to support proactive follow-up and targeting of monitoring efforts to focus on anomalies.

56. Headquarter level unclarity and diverging positions on corporate system and tools for in-kind distributions have impacted support to the country office. In June 2024, during the audit reporting phase, the Supply Chain and Technology Divisions agreed to the use of SCOPE for in-kind food distributions.

Underlying cause(s): Political instability causing delays in formalizing a data sharing agreement with the government; technology literacy issues on the part of external partners, leading to inconsistent use of recently implemented data sharing platform; and absence or late adoption of tools and systems for data validation, de-duplication and adjudication.

Agreed Actions [Medium priority]

The country office will:

- (i) Once the data sharing agreement with the Government is finalised, develop and implement an operational plan detailing the procedures for beneficiary data collection and sharing.
- (ii) Implement capacity strengthening plans with the Government and cooperating partners to address technology literacy and other constraints that limit their ability to use the established data sharing platforms.
- (iii) In consultation with the Supply Chain and Technology Divisions, establish data quality checks to a) detect anomalies and duplicates regarding beneficiaries manually registered outside SCOPE; and b) manage the centralized beneficiary database and multiple lists of beneficiaries, considering encryption, access controls and regular reporting.

Timeline for implementation

30 June 2025



Management of cooperating partners

57. Between January and December 2023, the country office contracted 37 cooperating partners to implement its programmatic activities. These organizations received approximately 77,000 metric tons of food for distribution. During this period, the total value of commitments was USD 20 million, with activity 1 accounting for 30 percent of these costs.

58. The country office prioritized its management of cooperating partners by: a) establishing an cooperating partner management team within its programme unit at the end of 2023; and b) developing standard operating procedures in April 2024. It further set aside a budget of USD 269,000 to implement capacity assessments, training, due diligence, and oversight of partners as part of its country office assurance plan. The impact of these recent changes is expected to take full effect during 2024.

59. The audit reviewed the governance, management, and oversight of 10 partners, focusing on selection including due diligence and capacity assessment, conformity of field level agreements, performance evaluation, spot checks, and partner reporting.

Observation 4. Gaps in cooperating partner assessment and reporting

Selection and assessment of cooperating partners

60. Between January and December 2023, the country office contracted 37 cooperating partners to implement its programmatic activities. These organizations received approximately 77,000 metric tons of food for distribution. During this period, the total value of commitments was USD 20 million, with activity 1 accounting for 30 percent of these costs.

61. The country office prioritized its management of cooperating partners by: a) establishing an cooperating partner management team within its programme unit at the end of 2023; and b) developing standard operating procedures in April 2024. It further set aside a budget of USD 269,000 to implement capacity assessments, training, due diligence, and oversight of partners as part of its country office assurance plan. The impact of these recent changes is expected to take effect during 2024.

62. Partner due diligence efforts during 2023 were limited, leading to potential gaps in partner vetting and risk management. This could affect the effectiveness of programme activities because partner capacity issues were not identified and addressed on time. The due diligence tracking file was not regularly updated, and there were no checks beyond the United Nations Partner Portal to ensure partners' reliability. After the audit execution, in July 2024, the country office reported having initiated actions to address the issues noted regarding the capacity assessments.

63. The country office assessed partner capacity through cross-functional evaluations after signing field level agreements, potentially missing a detailed understanding of the partners' issues before starting the activities. At the time of the audit execution, the Country Office's training schedule for partners and technical units did not address the training needs responding to the partners' capacity assessment results.

64. The country office conducted two financial spot checks in 2023; to improve the process, it developed an annual plan for cross functional spot checks in 2024, with two done in the first quarter. The country office identified the challenges around adequate due diligence, capacity assessment, and spot checks in its Assurance Action Plan, and some actions were already in progress at the time of audit reporting in June 2024.

Field-level agreement management

65. Several agreements lacked signatures from the partners, and some did not incorporate WFP's special conditions. This may have raised the risk of uncertainty regarding contractual obligations and potential disputes or challenges in program implementation. The country office was aware of the issue and the recently created partnerships unit was working on enhancing the documentation and record retention practices.



Cooperating partner reporting

66. The country office does not monitor the timely receipt, validation by authorized personnel, and subsequent correction of cooperating partner distribution reports. Partners report aggregated data, suggesting potentially missed opportunities in terms of the level of detail provided in the reports. Aggregated data makes detailed reconciliations difficult, which in turn may delay the identification of potential issues. The country office indicated that the implementation of the SCOPE platform for in-kind distributions will allow the receipt of digitalized detailed transaction lists to facilitate reconciliation.

67. The country office's Assurance Action Plan in line with the Global Assurance Project includes partner reporting as an area for improvement. As such, the country office aims to digitize partner reporting through the implementation of Partner Connect. Nonetheless, the solution may not address challenges around data aggregation and reconciliation at the household level.

68. The COMET user and access list was outdated; as such, the controls to ensure that only authorized personnel have access to the system may not be effective.

Underlying cause(s): Insufficient investments in partner due diligence checks and system checks.

Agreed Actions [Medium priority]

The country office will:

- (i) continue to invest in structured due diligence processes and partner capacity assessments, leveraging spot check results to validate partner reliability and capability.
- (ii) conduct regular reviews and updates to the COMET user list to ensure that it accurately reflects current authorized personnel with access to the system.

Timeline for implementation

30 June 2025

Monitoring and community feedback mechanisms

69. The audit reviewed the country office's monitoring structure, planning, coverage, escalation, and reporting. It also reviewed the country office's community feedback mechanisms (CFM), including a toll-free hotline called "Numéro Vert" and on-site/in-person mechanisms, such as the cooperating partner's Help Desk and Community Desk. The Research, Assessments and Monitoring unit coordinates the monitoring and CFM processes within the country office.

70. The country office proactively adopted new measures to strengthen these processes and established as a good practice, in August 2023, a Monitoring, Finding, and Review Committee to enhance evidence-based decision-making. The office also updated the CFM standard operating procedures and was finalising a new set of monitoring procedures to align with new corporate guidelines.



Observation 5. Limited coverage of monitoring and community feedback mechanisms

Monitoring coverage

71. In 2023, there were approximately 2,000 active distribution sites in the country. The country office planned to monitor 99 percent of these sites using its field monitors, remote monitoring, and third-party monitors. Since 2022, third party monitors are deployed for sites with limited WFP access and the country office has implemented remote monitoring to help increase the reach of monitors in hard-to-reach areas.

72. Due to severe security and access constraints, the overall monitoring coverage for the year was approximately 56 percent. To address the issue, the Research, Assessments and Monitoring unit performed a detailed coverage analysis to inform action plans to address the gaps where possible. Meanwhile, the country office put forward a separate monitoring action plan in the context of its Assurance Plan. Harmonising the two plans would enhance accountability, streamline risk assessment and mitigation, and improve the country office's evidence-based decision-making.

Structure, roles and responsibilities

73. Due to the limited resources at the field offices, WFP field monitors are often called upon to support activity implementation, which limits the monitoring function's independence. While aware of the issue, the country office has yet to assess the extent of the risk of insufficient monitoring independence and determine effective risk mitigation or safeguard measures.

Community feedback mechanisms

74. In 2023, the CFM received about 24,000 calls through the hotline.¹⁷ Feedback obtained through on-site mechanisms was not registered systematically, reporting very few cases. Also, some distribution sites are not equipped with a Help Desk (when a site is managed by partners) or a Community Desk due to access and security constraints.¹⁸ Recent studies in the country¹⁹ showed that beneficiaries generally prefer to speak to the field-based mechanism first.

75. In 2024, the country office established a joint Community Engagement action plan involving the CFM manager, Protection officer and multiple units from the office to improve the efficiency of the Help and Community Desks through capacity building of partners and community members. At the time of audit execution, the impact of the action plan on the effectiveness of feedback mechanisms was yet to be assessed.

Underlying cause(s): Conflict, security and access constraints limiting the country office's ability to achieve the planned monitoring coverage and the full implementation of community engagement strategies. Insufficient staffing levels, increasing the risks of field monitors performing conflicting roles.

Agreed Actions [Medium priority]

The country office will:

- (i) review the country office's assurance plan regarding monitoring and community feedback mechanisms to incorporate applicable aspects of the separately developed action plans, including actions to: a) achieve greater monitoring coverage where feasible; b) effectively address adherence to the new corporate monitoring and community feedback mechanisms requirements; and c) document and escalate constraints in adhering to the minimum monitoring requirements.

¹⁷ Source: [Burkina Faso Annual Country Report 2023](#)

¹⁸ 71 percent of the food distribution points are equipped with a Help Desk or Community Desk, and 46 percent had both.

¹⁹ Including: (i) Ground Truth Solutions, "Assister c'est d'abord informer: Perceptions de l'aide au Burkina Faso", May 2022; and (ii) WFP and CONASUR joint analysis of the feedback mechanisms in Burkina Faso, 2024.



- (ii) assess the extent of monitoring staff involvement in implementation activities and establish appropriate safeguards to ensure the independence of the monitoring function.

Timeline for implementation

30 June 2025

Supply chain

76. Supply Chain management by the Burkina Faso country office includes local food procurement, logistics services and food safety and quality. Between October 2023 and May 2024, the WFP headquarters' Supply Chain Field Support Unit and the regional bureau conducted oversight missions to review procurement and logistics processes. The oversight reports concluded that WFP's rules and regulations were not systematically adhered to and noted various lapses.

77. At the time of the audit execution, the country office reported the implementation of 7 out of 15 supply chain recommendations, and it was expecting to implement the actions related to procurement during 2024. The key actions pending implementation related to: i) updating the logistics services market assessment; ii) assessing the adequacy of the tariff system implemented in the country; iii) developing technical solutions to account for the repayment of commodity loans, with support from the regional bureau; iv) progressively expanding the coverage of all warehouses with cameras; v) finalizing the implementation of the LESS last mile application.

78. The audit did not carry any specific review of procurement management given the scope of the corporate missions and the fact that several recommendations were pending to be addressed. The audit conducted limited testing on logistics and food safety and quality. It did not identify reportable issues.



Annex A – Agreed action plan

The following table shows the categorization, ownership and due date agreed with the audit client for all the observations raised during the audit. This data is used for macro analysis of audit findings and monitoring the implementation of agreed actions.

The agreed action plan is primarily at the country office level, with one action raised at the corporate level.

#	Observation (number / title)	Area	Owner	Priority	Timeline for implementation
1	Assurance action plan and corporate oversight implementation issues	Risk management, oversight and humanitarian access	RMD	High	1. 30 June 2025
2	Delayed risk escalation and access strategy	Risk management, oversight and humanitarian access	CO	High	1. 30 June 2025 2. 30 June 2025
3	Challenges in targeting and identity management procedures	Targeting and identity management	CO	Medium	1. 30 June 2025
4	Gaps in cooperating partner assessment and reporting	Management of cooperating partners	CO	Medium	1. 30 June 2025
5	Limited coverage of Monitoring and community feedback mechanisms	Monitoring activities and community feedback mechanisms	CO	Medium	1. 30 June 2025



Annex B – Definitions of audit terms: ratings & priority

1 Rating system

The internal audit services of UNDP, UNFPA, UNOPS and WFP adopted harmonized audit rating definitions, as described below:

Table B.1: Rating system

Rating	Definition
Effective satisfactory	<p>The assessed governance arrangements, risk management and controls were adequately established and functioning well, to provide reasonable assurance that issues identified by the audit were unlikely to affect the achievement of the objectives of the audited entity/area.</p>
Some improvement needed	<p>The assessed governance arrangements, risk management and controls were generally established and functioning well but needed improvement to provide reasonable assurance that the objective of the audited entity/area should be achieved.</p> <p>Issue(s) identified by the audit were unlikely to significantly affect the achievement of the objectives of the audited entity/area.</p> <p>Management action is recommended to ensure that identified risks are adequately mitigated.</p>
Major improvement needed	<p>The assessed governance arrangements, risk management and controls were generally established and functioning, but need major improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved.</p> <p>Issues identified by the audit could negatively affect the achievement of the objectives of the audited entity/area.</p> <p>Prompt management action is required to ensure that identified risks are adequately mitigated.</p>
Ineffective unsatisfactory	<p>The assessed governance arrangements, risk management and controls were not adequately established and not functioning well to provide reasonable assurance that the objectives of the audited entity/area should be achieved.</p> <p>Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area.</p> <p>Urgent management action is required to ensure that the identified risks are adequately mitigated.</p>

2 Priority of agreed actions

Audit observations are categorized according to the priority of agreed actions, which serve as a guide to management in addressing the issues in a timely manner. The following categories of priorities are used:

Table B.2: Priority of agreed actions

High	Prompt action is required to ensure that WFP is not exposed to high/pervasive risks; failure to take action could result in critical or major consequences for the organization or for the audited entity.
Medium	Action is required to ensure that WFP is not exposed to significant risks; failure to take action could result in adverse consequences for the audited entity.
Low	Action is recommended and should result in more effective governance arrangements, risk management or controls, including better value for money.

Low priority recommendations, if any, are dealt with by the audit team directly with management. Therefore, low priority actions are not included in this report.



Typically audit observations can be viewed on two levels: (1) observations that are specific to an office, unit or division; and (2) observations that may relate to a broader policy, process or corporate decision and may have broad impact.²⁰

3 Monitoring the implementation of agreed actions

The Office of Internal Audit tracks all medium and high-risk observations. Implementation of agreed actions is verified through the corporate system for the monitoring of the implementation of oversight recommendations. The purpose of this monitoring system is to ensure management actions are effectively implemented within the agreed timeframe to manage and mitigate the associated risks identified, thereby contributing to the improvement of WFP's operations.

The Office of Internal Audit monitors agreed actions from the date of the issuance of the report with regular reporting to senior management, the Independent Oversight Advisory Committee and the Executive Board. Should action not be initiated within a reasonable timeframe, and in line with the due date as indicated by Management, the Office of Internal Audit will issue a memorandum to management informing them of the unmitigated risk due to the absence of management action after review. The overdue management action will then be closed in the audit database and such closure confirmed to the entity in charge of the oversight.

When using this option, the Office of Internal Audit continues to ensure that the office in charge of the supervision of the unit who owns the actions is informed. Transparency on accepting the risk is essential and the Risk Management Division is copied on such communication, with the right to comment and escalate should they consider the risk accepted is outside acceptable corporate levels. The Office of Internal Audit informs senior management, the Independent Oversight Advisory Committee and the Executive Board of actions closed without mitigating the risk on a regular basis.

²⁰ An audit observation of high risk to the audited entity may be of low risk to WFP as a whole; conversely, an observation of critical importance to WFP may have a low impact on a specific entity, but have a high impact globally.



Annex C – Acronyms

CFM	Community Feedback Mechanism
COMET	Country Office Tool for Managing (programme operations) Effectively
IASC	Inter-Agency Standing Committee
OCHA	Office for Coordination of Humanitarian Affairs
OIGA	WFP's Office of Internal Audit
RBD	Regional Bureau for Western Africa
SCOPE	WFP beneficiary information and transfer management platform
UNHCR	United Nations High Commissioner for Refugees
USD	United States dollars
WFP	World Food Programme