

3 October 2024

Management Comments to the Internal Audit of WFP Operations in Burkina Faso (AR/24/14)

WFP Management welcomes the observations made by the Office of the Inspector General (OIG) in its internal audit report on WFP operations in Burkina Faso (AR/24/14), covering the period from 1 January to 31 December 2023.

WFP has been operating in a context defined by escalating conflict, political instability, administrative and operational restrictions and challenges to humanitarian access. During the audit period, the absence of a Humanitarian Coordinator significantly impacted the United Nations' position in the country, creating a leadership gap and weakening its ability to effectively advocate for the broader humanitarian community's needs. WFP's operations in Burkina Faso are guided by its country strategic plan (CSP) for the period 2019-2025, which outlines its support for national efforts to end hunger. The CSP aligns with national priorities and government systems, promoting scalable evidence-based approaches to address the root causes of food insecurity and nutrition challenges. WFP collaborates closely with the United Nations Country Team and is guided by the United Nations Sustainable Development Cooperation Framework (UNSDCF) for Burkina Faso. Its operations are also aligned with 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).

WFP Management appreciates the focus 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. WFP Management is pleased that the audit report recognizes the process improvements made by the country office, driven by strong risk management practices and the implementation of multiple actions to mitigate risks. These efforts have been crucial in addressing the operational challenges that persisted throughout 2023, which significantly hindered the delivery of life-saving assistance. Despite these constraints, WFP continued to deliver life-saving interventions to vulnerable populations affected by ongoing conflict and provided capacity-strengthening support to the Government of Burkina Faso. In September 2023, WFP Management developed an assurance action plan based on a comprehensive gap analysis which has been regularly updated to reflect the evolving operational environment.

WFP Management acknowledges the audit's overall conclusion of **"major improvement needed"** and agrees with the two high and three medium-priority observations contained in the audit report, which are closely aligned to country- and regional-level control strengthening efforts. WFP Management endorses the corresponding agreed actions and has initiated their implementation with completion expected within the agreed timelines.

WFP Management acknowledges the high-priority observations, noting that actions to address both observations are underway in collaboration with key stakeholders. WFP Management is committed to



continue addressing control effectiveness gaps by finalizing its standard operating procedure on government-organized convoy management and developing checklists to ensure all necessary assessments and due diligence checks are completed. As specific follow-up to high priority observation 1, a preliminary guidance note has been issued, in consultation with the Office of Internal Audit, in advance of launching a lessons learned exercise on the practice of conducting pre-audit oversight missions. Furthermore, WFP Management is reassessing the residual risks associated with service provision agreements with the government and will adopt a more structured approach moving forward, including through more comprehensive documentation of risks, mitigation actions, escalation, and formalizing risk acceptance. WFP Management notes that efforts are well underway to address the medium-priority observation on finalizing a beneficiary data-sharing agreement with the government. Finally, WFP Management will continue investing in cooperating partner management and monitoring activities in line with its assurance plan to ensure that gaps are addressed with due consideration for risk impact and the cost of the control.

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 strengthening the governance, risk management, and internal control processes of WFP's operations in Burkina Faso.