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Internal Audit of WFP's Regional Bureau for Western Africa

Office of the Inspector General
Internal Audit Report AR/24/15



World Food
Programme

September 2024



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I. Executive summary

Introduction and context

1. As part of its annual work plan, the Office of Internal Audit conducted an audit of the WFP Regional Bureau for Western Africa that focused on the period 1 January 2023 to 30 April 2024. The Regional Bureau for Western Africa provides direct support to 19 country offices in the region and calls on headquarters for additional support as needed. In alignment with the terms of reference issued in 2019, its responsibility is based on the following three pillars: i) strategic direction and guidance (positioning WFP in the region and supporting country offices); ii) technical support (including facilitating emergency preparedness and response); and iii) management oversight (including assessment of country office performance, risk and compliance).

Audit conclusions and key results

2. Based on the results of the audit, the Office of Internal Audit reached an overall conclusion of **some improvement needed**. The assessed governance arrangements, risk management and controls were generally established and functioning well but needed improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved. Issue(s) identified by the audit were unlikely to significantly affect the achievement of the objectives of the audited entity/area. Management action is recommended to ensure that identified risks are adequately mitigated.

3. The audit identified numerous positive practices within the regional bureau, including clear strategic priorities; efficient communication flows between regional bureau management and functional units; and the creation of a dynamic oversight/support prioritization tool. Feedback from national officers surveyed was overwhelmingly positive in terms of the support provided to them by the regional bureau. The regional bureau also focused on wellness initiatives despite the limited budget in this area.

4. The Office of Internal Audit found that the Regional Bureau for Western Africa has reached its capacity in terms of support, oversight and guidance and identified two contributory causes to most observations raised in this report: (i) the bureau's current geographical spread and (ii) language challenges. The bureau's current operating model leads to stretched resource and capacity imbalances, particularly affecting small and often underfunded country offices and raising segregation of duty risks. Corporate initiatives are underway to reassess how regional bureaux operate, and the Regional Bureau for Western Africa will take stock of the outcomes to prepare the way forward. Additionally, significant language challenges in the area overseen by the regional bureau, where 80 percent speak French, cause operational inefficiencies. Language barriers create inefficiencies, hinder collaboration, and affect recruitment, with English proficiency often required despite limited relevance, excluding potential candidates and limiting opportunities.

5. The audit report contains the following three medium-priority observations: (i) Risk management activities lack maturity and a forward-looking approach due to insufficient methodology and culture; (ii) Oversight for small country offices is limited due to resource constraints, prioritization of urgent high-risk office needs, and conflicts of interest from long-term backfilling, leading to inadequate risk management; and (iii) Weak knowledge management practices impact business continuity due to inadequate internal coordination and streamlining.

6. Management has agreed to address the reported observations and implement the agreed actions by their respective due dates.

7. The Office of Internal Audit would like to thank managers and staff for their assistance and cooperation during the audit.

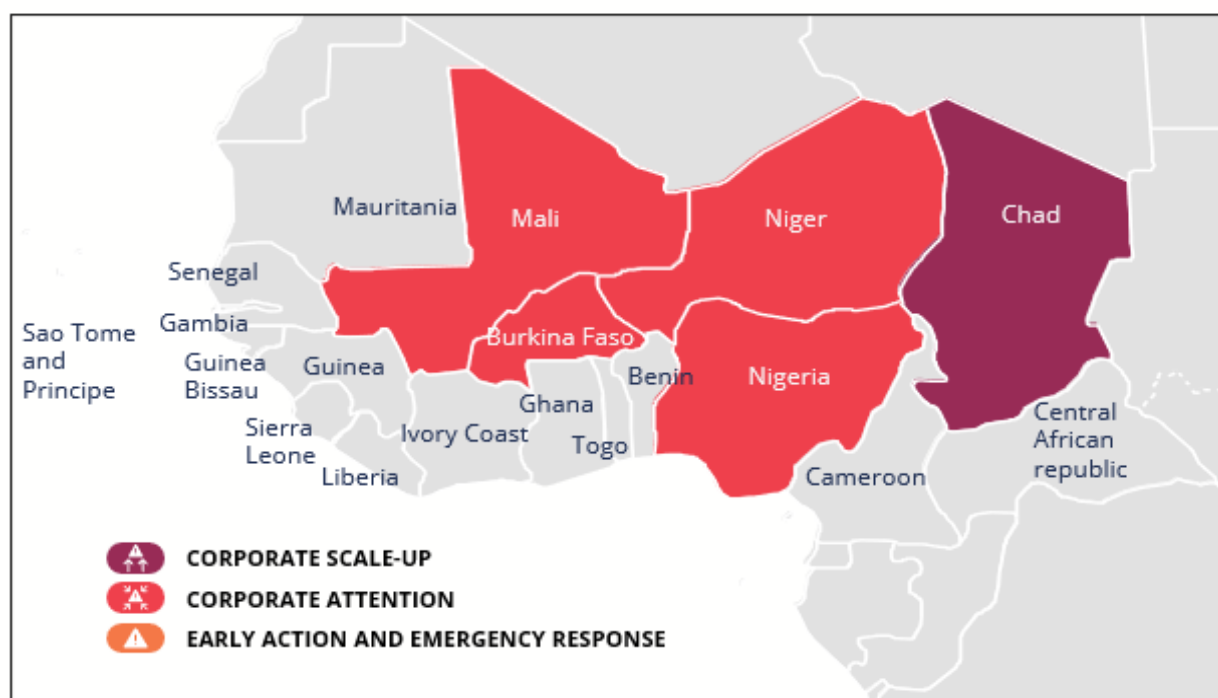
II. Context and audit scope

WFP Regional Bureau for Western Africa

8. WFP's Regional Bureau for Western Africa (RBD) comprises 19 country offices. RBD oversees a diverse range of country offices, from coastal countries to the Sahel region. RBD operates in a challenging context, with increased insecurity since 2023, further exacerbating food insecurity. At the end of 2023, the number of food-insecure people¹ in the region reached 47.4 million from 34.9 million at the beginning of 2023.

9. Seven of the high-risk operations as per the WFP Global Assurance Project² are in the RBD region (Burkina Faso, Cameroon, Central African Republic, Chad, Mali, Niger and Nigeria). The Sahel countries (Burkina Faso, Chad, Mali, Mauritania and Niger) are facing multiple, interlinked challenges: high levels of food insecurity and malnutrition; unequal access to basic services; poorly integrated markets; rising insecurity with the expansion of the presence of non-state armed groups; and an environment threatened by land degradation, recurrent droughts and erratic rainfall.

Map 1: Countries of corporate concern³ in RBD as of May 2024



Note: *On 23 November 2023, a regional Corporate Scale-up was activated, encompassing Chad, South Sudan and Sudan.

10. Through a variety of activities and transfer modalities, WFP reached 20.9 million beneficiaries in the region in 2023 and 9.6 million in the first quarter of 2024. According to the 2024 projected operational requirements, the largest country offices in the region are Chad (USD 600.3 million), Nigeria (USD 442 million), and Burkina Faso (USD 400.5 million). RBD plans to reach 24.4 million⁴ beneficiaries in 2024.

¹ Data source: RBD Internal Annual Performance Plan 2024

² [Update on the Global Assurance Project, First Executive Board Regular Session 2024](#)

³ Data source: WFP Corporate Alert System May 2024

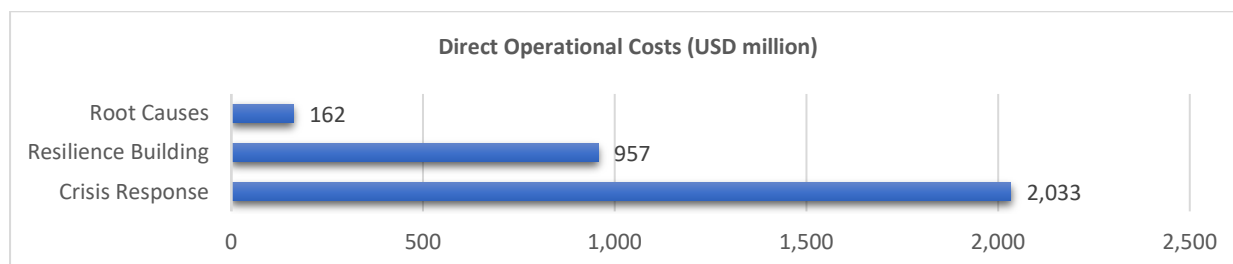
⁴ Data source: 2024 Internal WFP dashboard



11. As of April 2024, the RBD office comprised 208 employees, of which 110 were international employees (fixed term and consultants). Overall, there were 3,696 employees in the region, of which 3,031 (82 percent) were national employees. The French language is spoken in 12 countries within the region, six of which have French as an official language.

12. RBD's total original implementation plan⁵ for 2023 was USD 1.8 billion, with direct operational costs of USD 1.6 billion. For 2024, the implementation plan is also projected at USD 1.8 billion, with direct operational costs of USD 1.6 billion. During the audit period, the regional focus in RBD was crisis response, followed by resilience building.

Figure 1: RBD direct operational costs by focus area⁶ in 2023–204



13. Following a peak in 2022, the current tight funding landscape is leading WFP (and other humanitarian actors) to scale back assistance and refocus efforts on the most severe needs. As a consequence, nearly all WFP's largest operations have reduced or plan to substantially reduce their operational plans. At RBD level, this translated into a 25 percent budget cut across the bureau, affecting dozens of positions.

14. In 2019, WFP issued terms of reference⁷ for regional bureaux and headquarters and set out how the two entities support country offices across three pillars: i) strategic direction and guidance; ii) technical support; and iii) management oversight. These terms of reference were being revisited at the time of the audit fieldwork, as WFP was undergoing significant structural changes.

15. Following the external audit on oversight by management in 2022,⁸ the WFP Risk Management Division issued a new Framework for Management Oversight in March 2023. The circular⁹ clarifies expectations for management oversight conducted by regional bureaux and global functions in their second-line capacity and outlines the principles and responsibilities for delivery, reporting, review, and follow-up action of management oversight findings.

Objective and scope of the audit

16. The audit's objective was to provide assurance on the effectiveness of governance, risk management and internal controls relating to RBD, particularly with regard to: i) strategic direction and guidance; ii) technical support; and iii) management oversight. Such audits contribute to an annual and overall assurance statement to the Executive Director on governance, risk management and internal control processes.

17. The scope of the audit included selected key process areas (governance, including tone at the top and a review of the implementation of WFP global reassurance plan, partnerships management, knowledge management and wellness), which were assigned an initial rating of medium and high risk during the audit planning phase, focusing on RBD's fulfilment of its role as per the regional bureau terms of reference as

⁵ Data source: WFP Internal Country Strategic Plan platform

⁶ Focus areas: WFP supports through needs-based approaches for relief activities (in the crisis response and resilience building focus areas) and resource-based approaches for development activities (in the root causes focus area)

⁷ Terms of reference, WFP Headquarters and Regional Bureaux, February 2019

⁸ [Report of the External Auditor on oversight by management WFP/EB.A/2022/6-I/1](#)

⁹ Framework for Management Oversight at WFP, OED2023/007, March 2023



described in [paragraph 15](#). A sample of additional technical areas (transports and logistics, resilience, and technology) was also selected for detailed testing.

18. Two key ongoing corporate initiatives further impacted the scope of the audit:

- Country Office Support Model Optimization & Simplification (COSMOS): In 2022, WFP started to design and test a single accountability model with the objective of providing more effective support to country offices through singular accountability, for technical support residing with global teams. Global teams are formed by the optimized combination of the given functional capacities from headquarters and regional bureaux now working as one team, with given expertise under one accountability line to the functional director. A pilot was launched in March 2023 in 15 country offices in the Regional Bureau for the Middle East, Northern Africa and Eastern Europe (still ongoing at the time of the issuance of this audit report).
- Business Operation and Organization Strategic Transformation (BOOST) project: In response to the complex global challenges facing the entire humanitarian sector, in 2023, WFP launched an internal review of its organizational structure. After a new organizational configuration at the division level was established in the first quarter 2024, WFP is now leading a review of the regional configuration, the goal of which is to clarify roles and responsibilities at headquarters and regional bureaux in the areas of strategic guidance, technical support and management oversight.

19. The audit covered the period from 1 January 2023 to 30 April 2024. Where necessary, transactions and events pertaining to other periods were reviewed. The audit team conducted the remote fieldwork from 3 June to 3 July 2024.

20. The Office of Internal Audit conducted documentation reviews and interviews with relevant stakeholders in headquarters, regional bureau and country offices. The team also surveyed approximately 400 national officers across the 19 country offices in the region.

21. The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.



III. Results of the audit

Audit work and conclusions

22. Three medium-priority observations arose from the audit of the areas in scope as reported in the objective and scope of the audit. They are classified according to the areas in scope established; observations that resulted in low-priority actions are not included in this report.

Cross-cutting contributory cause

23. While the audit identified gaps and related causes for each tested area, the RBD geographical spread is a cross-cutting contributory cause to most findings in the audit, which, if addressed, would help resolve other identified gaps.

Resource and capacity imbalance

24. RBD oversees the highest number of countries (19) of any regional bureau in WFP, ranging from small, under-resourced country offices to medium-sized operations. Small country offices have similar structures to medium-size offices but are often underfunded, with staffing and skill gaps¹⁰, leading to staff being overburdened and covering multiple roles, which is unsustainable. RBD's large presence also strains the bureau's current resources and structure, preventing adequate oversight and support.

25. RBD is constantly juggling between supporting larger operations under emergencies or with fundamental risks to address, versus smaller country offices, which also need a high level of support but may be de-prioritized due to budget constraints, limited time and resources, or seen as less exposed/urgent. This leads to high reputational and operational risks, including a heightened risk of fraud and possible negative oversight results. Since 2019, 16 internal audits have been completed in the region: among these, the smaller country offices¹¹ received "major improvement" or "unsatisfactory" audit ratings, and six country offices have never been audited. In addition, Western Africa and the Sahel generally have poor connectivity in terms of transport, communication and infrastructure, which can lead to additional pressures in situations of emergencies.

Segregation of duty risks in small country offices

26. As a direct consequence of the resource constraints mentioned above, a significant proportion of employees in the ten small country offices in the region are national employees (86 percent), with a high percentage of support functions (39 percent) and local short-term contracts (35 percent). Consequently, a large number of routine tasks in finance, administration or human resources are directly performed or approved by RBD international professional staff, exposing the region to segregation of duties risks. The Office of Internal Audit has already highlighted¹² in August 2023 that backfilling is also high in emergency situations, when RBD employees are sent directly to the field to support the operation or perform tasks on behalf of the country office. Some RBD employees have been sent on such temporary duty assignments for long periods of time, reducing therefore the time and effort spent on specific RBD tasks or supporting other country offices.

27. The 2017 External Audit Report¹³ on decentralization recommended assessing the sustainability of the geographical scope of regional bureaux, particularly RBD. As a review of regional bureau roles and responsibilities is already underway (COSMOS and BOOST projects), no further action is raised in this report. Note that RBD will take stock of the review's outcome and decide on the way forward with WFP management.

¹⁰ [WFP Internal Audit of Staffing in Emergencies AR/23/11, September 2023](#)

¹¹ A 'small country office' as commonly defined in WFP, is a country where the level of assistance, the operational scale, or the level of operational expenditures are relatively modest (i.e., less than USD 20 million for the total operational expenditures) compared to larger or more resource-intensive country offices.

¹² Consolidated Insights on audits of small country offices in West Africa, August 2023

¹³ [Report of the External Auditor on Decentralization WFP/EB.A/2017/6-G/1](#)



Language challenges in the region

28. The audit also identified language challenges that impact the daily management of the bureau and contribute to explaining some of the observations raised in this report.

29. In the RBD region, French is the main language across 12 countries, with other languages spoken including Portuguese, English, and Arabic. WFP recognizes the importance of multilingualism and has implemented initiatives such as providing translation services, French-language support, and training. Additionally, all staff have free access to Rosetta Stone for language learning, and some corporate documents are partially translated into key languages.

30. 80 percent of the RBD region is French-speaking, creating operational inefficiencies due to language barriers. Significant time is spent translating and explaining documentation, often extending beyond the RBD region. Without proper support in French, there is a risk of misinterpreting new, technical guidance. Translations are done individually, risking inconsistencies. About 40 percent of audit survey respondents reported that language barriers hinder collaboration, and over half find English-only webinars or training challenging.

31. The RBD region has the lowest literacy rate across WFP operations, affecting recruitment, with 13 of the world's 20 lowest literacy rates in the region. Around 70 percent of RBD employees are local support staff, and many have limited English proficiency, despite English being required by WFP. The focus on English in hiring processes, even for roles needing only French, leads to losing potential candidates and limiting internal opportunities. Language requirements may also contribute to exclusion, warranting further review and an audit or advisory, although no immediate actions were identified in the report.

32. These language issues may require a thorough review and a specific audit or advisory, and therefore no reportable actions were identified in the report.

A. Governance and management oversight

33. The audit reviewed RBD governance and management, including how RBD planned, monitored, and reported on its finances, strategy, and operations. This included reviewing and testing the functioning of committees, tone at the top, financial and operational plans and reports, and risk management activities. The audit also reviewed regional management and coordination of the WFP Global Assurance Project for the seven high-risk countries overseen by RBD.

34. The Office of Internal Audit identified a number of positive observations in this area, including several initiatives to enhance RBD's risk management framework. The Risk Management Unit (RMU) has developed a bespoke oversight prioritization tool, incorporating multiple risk criteria, which supports a more coordinated approach to regional oversight/support visits. The Regional Risk and Oversight Committee, chaired by the Deputy Regional Director, is well-established and convenes regularly to ensure ongoing governance and risk oversight. Smaller country offices, which had not previously been visited, have now received at least one support mission since 2022. Throughout the audit period, fraud risk assessments were developed across most countries of the region. Additionally, the RMU started to standardize various mission reports for more consistency and clarity in documentation and reporting practices.

35. Led by the regional Programme Delivery Unit, the Global Assurance Project is closely monitored across the seven high-risk countries. A task force involving key units from the country offices and RBD meets every month; some ad hoc meetings also take place for specific topics. Each meeting is duly summarized in a note for the record, with precise action points and detailed areas of focus or bottlenecks.

Observation 1: Risk management activities

Development of a regional risk culture

36. The RMU has grown significantly from two international staff in 2020 to five employees in 2024. The team now includes three international staff, one national officer and one short-term contract holder, making it the



largest risk team across all six regional bureaux (which usually have one international staff). Despite this growth, there has not been corresponding development in the region's risk approach. From the review of RMU mission reports, the Office of Internal Audit did not observe a strong development of a risk culture or detailed risk analysis to support management decisions. The recent downsizing of the RMU also raises further concerns about the continuity of training, knowledge management and the overall risk approach.

37. RMU mission reports from 2023 were analysed, which revealed a lack of tailoring to specific country office needs and instead employed a rather uniform approach (most missions contained the same agenda: business continuity, risk register and monitoring, Executive Director Assurance Statement). In a few cases, though, some missions included specific field visits and challenged the cooperating partners' management procedures (spot checks, interviews, etc.). In 2024, significant time was spent on three audit preparation missions (including Burkina Faso¹⁴, Mali, and Niger), involving over ten staff each, focusing on oversight checklists and procedural preparations, rather than detailed risk analysis of specific issues faced by the country offices. The timing of such missions also coincided with upcoming internal audit missions, which contradicts the best practices suggested in the 2023 Oversight by Management circular¹⁵. In the audit survey, national officers expressed a need for more field-based and detailed risk approaches, alongside better knowledge-sharing from RBD.

Country Office risk focal points

38. Only the seven high-risk country offices in the region have risk management dedicated positions; the remaining 12 country offices have risk focal points, who often juggle multiple roles. Training and newsletters were outdated and did not follow a structured approach to identify and address the needs of the various risk focal points (which could lead to gaps in knowledge or preparedness). The Regional Risk and Oversight Committee is established at the regional level but does not include representatives from the various country offices, nor is there any other forum to gather together risk focal points and officers to discuss key risk items.

Fraud monitoring

39. While general anti-fraud and anti-corruption training was provided to 15 country offices during fraud risk assessment exercises, there were no specific analyses or reporting on trends and patterns in the region to support management in decision-making. Seventy-three percent of the open investigations in the region (132 of 182) pertain to fraud and corruption. Due to budget cuts, the regional anti-fraud and anti-corruption position was not renewed and will be merged with the RMU, which could weaken the focus on training and anti-fraud efforts.

Underlying cause(s): Inadequate risk management.

Agreed Actions [Medium priority]

The Risk Management Unit within the Regional Bureau for Western Africa, in consultation with the Risk Management Division, will:

- (i) Develop a methodology for remote and continuous risk management oversight.
- (ii) When preparing the oversight plan, follow the new corporate Risk Management Guidance being put in place for a coordinated and structured oversight approach, to ensure sufficient time to focus on the country office's key risks.
- (iii) Develop an analysis of the various risk profiles and maturity levels in the region, along with a detailed analysis of the background and terms of reference of the various risk focal points.

¹⁴ Internal Audit of WFP Operations in Burkina Faso – AR/24/14 - September 2024

¹⁵ Framework for Management Oversight at WFP OED2023/007 March 2023



- (iv) Continue monitoring the induction of new risk focal points in the region and, on a continuous basis, monitor that regional risk employees' skills or staffing gaps are known and addressed.
- (v) As the new anti-fraud and anti-corruption focal point in the Regional Bureau for Western Africa, develop specific training for the region; a schedule for regular fraud risk assessments; and risk indicator monitoring to address country office-based risks of fraud.

Timeline for implementation

31 March 2025

Observation 2: Provision of oversight

40. Most RBD missions often lack a clear distinction between oversight and technical support. Apart from the use of compliance checklists, missions typically include both oversight and support. Most units within RBD lack the resources and capacity to perform oversight and therefore focus on technical support and addressing urgent situations. These conflicting priorities are exacerbated by the focus required on high-risk country offices to implement the Global Assurance Project by the end of 2024, versus providing regular and detailed oversight for smaller country offices. Limited capacities make it challenging to cover both adequately. This issue was already noted by the Office of Internal Audit in its Consolidated Insights¹⁶ of small country offices in the region, which called for continuous and remote oversight of these offices.

41. As explained by the operational model and country office footprint in the region, RBD frequently engages in significant backfilling for smaller country offices, without any medium to long-term remediation plans. This creates a conflict of interest with the bureau's oversight role and can compromise its integrity, while increasing the risk of undetected non-compliance or poor performance. Currently, such backfilling is managed on an ad hoc basis at each unit level and gathered in a matrix maintained by the RMU.

42. While there is awareness on incidents and general risk levels in the region at the Risk Management Committee level, there is no documentation indicating that RBD has a comprehensive understanding of the risk management maturity of the various country offices in the region, including their compliance with rules, regulations and standards. No recent aggregated analysis of the regional situation with common findings has taken place to inform RBD management decision-making (the latest provided is dated 2022). Overall, there is a lack of specific analysis on RBD's overall performance, whether in comparison to other regional bureaux, by functional units or key areas.

Underlying cause(s): Inadequate process; Inadequate risk management.

Agreed Actions [Medium priority]

1. Following the results of both the BOOST and COSMOS projects and the new regional bureau terms of reference, the Regional Bureau for Western Africa will:
 - (i) clarify the role of each unit within RBD in terms of technical support and oversight; and
 - (ii) decide which functional units have the capacity and ability to perform oversight.
2. The Risk Management Unit within the Regional Bureau for Western Africa will:
 - (i) continue to closely monitor backfilling at the regional bureau level and subsequent segregation of duty issues, and include this as a regular item on the Risk Management Committee agenda; and

¹⁶ Consolidated Insights on audits of small country offices in West Africa (Benin, Guinea, Liberia and Sierra Leone), August 2023



- (ii) develop regular analysis on oversight and compliance status at the regional level to support management decisions and raise awareness. This analysis will contain specific performance indicators and will be tracked regularly as part of Risk Management Committee activities.

Timeline for implementation

1. 31 March 2025
2. 30 June 2025

B. Strategic direction and guidance

43. The audit included the review of RBD's strategy and guidance; how the bureau aligned organizational objectives with the strategic plan; and how it ensured clear communication and understanding across all levels in the region. Through the review of documents and the sampled tested functional areas, the audit also evaluated the effectiveness of guidance provided by RBD such as key strategic initiatives, circulars and rules, verifying their availability, clarity and comprehensibility. The audit did not identify any reportable observations in this area.

44. RBD management has developed a vision, which translates into seven core priorities: people, support to governments, national food security, regional evidence generation, strategic partnerships, optimization and nutrition. The various support and oversight mission reports reviewed, as well as the outcome of structured interviews combined with the review of some functional unit strategies, showed that these objectives were clear, well communicated and integrated at a functional level.

C. Technical support

45. The audit performed a review of RBD's technical support but did not identify any observations specific to this area. A sample of functions was selected (supply chain, transport and logistics, partnerships, programme resilience, wellness, technology), and multiple mission reports were reviewed to determine how RBD functional units assess the specific needs of a country office, adequately support and report on mission findings. Overall, the technical support provided is efficient, targeting some urgent or key technical elements.

46. This was also widely confirmed by the results of the audit survey sent to national officers in the region, who stated that they appreciated RBD's support during the audit period and noted operational improvements after the various missions.

D. Cross-cutting themes

47. The audit performed a review of two cross-cutting themes – wellness and knowledge management – including how some functional areas plan and include knowledge management as part of their strategy and daily activities.

Encouraging wellness initiatives

48. Wellness is a priority for RBD management and is one of the seven priorities announced in the 2024 annual performance plan. The region is challenging, encompassing 19 countries with conflicts and poor health systems; and the vast majority of employees are field-based, mostly in remote areas and with limited healthcare access. There have been an unusual number of deaths in the region in 2023 (the highest within WFP that year). The Wellness Unit within RBD (namely the regional staff counsellor and the medical team) have been promoting a health culture, encouraging colleagues to be proactive, as staff can face significant stress and isolation. The Wellness Unit in RBD highlighted the constant need to promote health awareness and ensure that staff report health concerns, without fearing for their position.



49. Actions include health sensitization, cancer screenings, cardiovascular disease checks and raising awareness about travel medicine. The Regional Wellness Committee coordinates training and health-related activities. Training on first aid kits and emergency trauma bags are essential in the region, but there is a shortage of instructors and resources, especially for French-speaking staff.

50. The work undertaken by the Wellness Division in RBD was acknowledged by national officers, who responded positively to the audit survey: 63 percent of respondents stated there are adequate resources and support in terms of wellness in the region; and 66 percent highlighted that RBD supports their well-being.

Observation 3: Knowledge management

51. As highlighted in the 2019 Internal Audit of the Sahel Level 3 Emergency,¹⁷ knowledge management is still being developed in the region and building a knowledge-sharing culture is in progress. Over the audit period, knowledge management was under the responsibility of the Partnership Unit, with a dedicated project manager (international staff member at expert level) covering a dual role. Due to budget cuts, this position has been cancelled and it is not clear where it will be anchored in the new structure. The vacancy and related handover of the work undertaken to date represent a high risk of losing the momentum built so far.

Operational continuity

52. The Office of Internal Audit noted a positive move over the audit period to advance the knowledge management agenda, with the development of a dedicated SharePoint site and the appointment of dedicated knowledge management focal points within each unit. Nonetheless, RBD still lacks comprehensive and consistent practices. Most information is still disseminated in multiple SharePoint sites and local drives, and several outgoing employees delivered very short handover notes that do not reflect the spectrum of work carried out and hinder the retention of institutional knowledge.

53. While sharing knowledge across the region is essential for staff empowerment and ensuring business continuity, this has only recently been formally acknowledged and endorsed by RBD management. The cost of poor knowledge management is particularly high for smaller country offices which have lower capacities and are at risk of becoming more dependent and less capable of operating independently and effectively. Budget cuts have impacted all country offices in the region, as well as RBD itself, and, despite improved handover procedures, departing staff may leave without proper handover and knowledge-sharing. This was particularly reflected in the audit survey results, where national officers expressed the lack of empowerment they sometimes face, with temporarily assigned colleagues leaving without adequate handover to country office employees, and the general lack of communication on regional best practices. The risk register does not include weak knowledge management as a key risk for RBD, which could lead to unaddressed risks or missed opportunities to improve knowledge management practices.

Underlying cause(s): Insufficient internal coordination; Inadequate risk management.

Agreed Actions [Medium priority]

1. The Regional Bureau for Western Africa will:
 - (i) support the development and endorse a regional knowledge management action plan.
 - (ii) institutionalize knowledge management within RBD by monitoring progress of the action plan on a regular basis through key committees and management meetings.
2. The Risk Management Unit within the Regional Bureau for Western Africa will include “weak knowledge management” as a key risk for the region and develop remediation actions as appropriate.

¹⁷ [Internal Audit of WFP's Level 3 Emergency Response for the Sahel - August 2019](#)



Timeline for implementation

1. 31 March 2025
2. 31 December 2024



Annex A – Agreed action plan

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

#	Observation (number / title)	Owner	Priority	Timeline for implementation
1	Risk management activities	RBD	Medium	1. 31 March 2025
2	Provision of oversight	RBD	Medium	1. 31 March 2025 2. 30 June 2025
3	Knowledge management	RBD	Medium	1. 31 March 2025 2. 31 December 2024



Annex B – Definitions of priority of agreed actions

1 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.¹⁸

2 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.

¹⁸ 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

BOOST	WFP Business Operation and Organization Strategic Transformation
COSMOS	WFP Country Office Support Model Optimization and Simplification
RBD	Regional Bureau for Western Africa
RMU	Risk Management Unit
USD	United States dollars
WFP	World Food Programme

Annex D – List of figures

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