

9 October 2024

Management Comments to the Internal Audit Report of WFP's Regional Bureau for Western Africa (AR/24/15)

WFP Management welcomes the observations made by the Office of the Inspector General (OIG) in its internal audit report on the WFP Regional Bureau for Western Africa (AR/24/15), covering the period from 1 January 2023 to 30 April 2024.

The Regional Bureau for Western Africa is based in Dakar and provides guidance and support to 19 country offices in the region. The regional bureau is greatly involved in key regional efforts including the Gulf of Guinea Joint Response Plan, shipping corridors management in the ports of Douala and Lomé and support to the Global Commodity Management (GCFM) in Nigeria and Cameroon. The regional bureau operates in a complex political landscape exacerbated by unpredictable climatic conditions, degraded infrastructure and year-on-year increases in food insecurity levels. Despite these challenges, WFP reached 20.9 million beneficiaries across the region in 2023 through various food assistance programmes. During the audit period, the regional bureau delivered considerable technical support to country offices experiencing skill shortages and provided oversight to strengthen internal controls to effectively manage a complex risk environment. WFP Management appreciates highlighting the success of the regional bureau in deploying technical expertise across different geographies and programmatic areas.

WFP Management is pleased that the audit report acknowledges that the governance structure, risk management and controls were generally established and functioning well. The audit identified numerous positive findings 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.

WFP Management welcomes the audit's overall conclusion of **"some improvement needed"** and agrees with the three medium-priority observations contained in the audit report. The observations and the corresponding agreed actions are well-aligned with existing management priorities, with their implementation initiated and completion expected within the agreed timelines.

WFP Management will review its strategy for risk management activities in the region and implement a forward-looking approach and methodology that provide an avenue for risk culture to grow. WFP Management aims to redefine its oversight engagements for small country offices in view of limited resources, urgent high-risk office needs, and put measures in place to address conflicts of interest from the



use of regional bureau staff to temporarily fill vacant positions at country office level. Knowledge management is still evolving and WFP Management will review its strategies to build a robust retention of internal knowledge to build resilient business continuity management in the region. The audit noted additional challenges faced by the region including but not limited to the language barrier, insufficient capacity and resources that are stretched due to the large number of countries covered by the regional bureau. In the face of these challenges, WFP Management is committed to improving its support coverage for small to large offices to better manage its risks.

WFP Management would like to express its appreciation to OIG for their constructive engagement, comprehensive analysis, and efforts to ensure the audit observations and agreed actions reflect the operating context. WFP Management is confident that implementing the agreed actions in the audit report will play a crucial role in improving operational effectiveness and efficiency, as well as further strengthening the governance, risk management, and internal control processes of WFP's operations in Western Africa.