

22 November 2024

WFP Management Comments to the Internal Audit Report of School Meals Management (AR/24/11)

WFP Management welcomes the observations made by the Office of the Inspector General (OIG) in its internal audit report on School Meals Management (AR/24/11), covering the period from 1 January 2023 to 31 March 2024. WFP Management is pleased to note the audit's recognition that WFP school meals governance arrangements, risk management and controls were generally well established and functioning. The audit also noted the need to ensure that plans to support transition to national school meals programmes are in place, and well documented.

WFP Management recognises and agrees with the audit recommendations on the two high-priority observations regarding: limited development of standards for supporting transition processes; and limited scalability of digital solutions. To address these observations WFP will identify minimum standards for documenting transition plans, follow up with country offices on alignment with minimum standards and include guidance in WFP's corporate risk management tools. WFP will also undertake a risk assessment of digital transformation services for governments, as well as develop a costed, scalable digital strategy, whilst conducting risk assessments of Home-Grown School Feeding procurement models to determine relevant digital solution functionalities.

WFP Management recognises the three medium-priority observations: timelines of the transitions to national school meals programmes not up to date; insufficient assurance from reconciliation and monitoring; and inefficient processes for tracking of fund contributions and allocations. To address these observations WFP will reassess transition countries' timelines and objectives, assess digital solution functionality and the feasibility of integrating the digital school feeding platform into corporate data management systems, whilst implementing a risk-based monitoring strategy. Finally, WFP will assess its forecast tracking and fund allocations requirements and produce a school meals thematic area report.

WFP Management fully endorses the agreed actions and has initiated their implementation, which are expected to be completed within the agreed timelines. Regular reviews of outstanding agreed actions will take place, with updates provided through WFP's corporate tracking tool.

WFP Management would like to thank the Office of the Inspector General for its thorough analysis and its excellent collaboration with the School Meals and Social Protection Service, the Analytics, Governance, and Knowledge Management team and selected country offices during the audit. The implementation of the agreed actions will serve as a valuable instrument for improving operational effectiveness, as well as to further strengthen the governance, risk management and internal control processes of WFP's school meals activities, as led by the School Meals and Social Protection Service.