

SAVING
LIVES
CHANGING
LIVES

Internal Audit of WFP Humanitarian Access Management

Office of the Inspector General
Internal Audit Report AR/24/21



World Food
Programme

December 2024



Table of Contents

I.	Executive summary	3
II.	Context and audit scope	5
III.	Results of the audit	8
	Focus area 1: Corporate approach to humanitarian access management	8
	Observation 1: Ineffective corporate approach to access management	9
	Observation 2: Inadequate risk identification, mitigation, and escalation	11
	Observation 3: Insufficient ownership and accountability for policy and decision-making	13
	Focus area 2: Operational humanitarian access management	15
	Observation 4: Absence of minimum standards for field operations	15
	Annex A – Agreed action plan	17
	Annex B – Definitions of audit terms: ratings and priority	18
	Annex C – Acronyms	20



I. Executive summary

Introduction and context

1. As part of its annual work plan, the Office of Internal Audit conducted an audit of humanitarian access management practices in WFP, covering the period from 1 January 2022 to 31 December 2023.
2. In 2006, WFP developed the 'Note on Humanitarian Access and Its Implications for WFP',¹ recognizing that rapid and unimpeded access to the affected population is a fundamental prerequisite for principled humanitarian assistance. Since then, WFP has continuously evolved its approach to implementing access management practices across the organization. However, humanitarian access is often limited by factors such as physical constraints and more complex conflict, insecurity or bureaucratic impediments, which can reduce the ability of WFP to deliver assistance effectively and without interference. In challenging, high-risk operating environments, trade-offs may become necessary to prioritize programme delivery over humanitarian principles and operational independence.
3. The audit assessed the extent to which WFP has established effective processes across the organization to identify and manage humanitarian access challenges to minimize risks and enhance operational effectiveness. The audit scope covered both headquarters-led and country-level activities and focused on two broad areas: (i) Corporate approach to humanitarian access management and (ii) Operational humanitarian access management.

Audit conclusions and key results

4. Based on the results of the audit, 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.
5. WFP conducted multiple internal reviews and evaluations to strengthen its corporate approach to access management. Notable successes included the establishment of a functional Technical Access Cell and a dedicated Field Support Unit, enabling headquarters to coordinate support requests from country offices and deploy access officers to high-risk settings. This support was highly praised by several country offices. Additionally, headquarters developed multiple normative guidance documents, forged strong external relationships, and coordinated various training programs for access focal points in the field.
6. The corporate approach to access management was led by the Programme and Policy Development Department at headquarters. Other divisions, such as the Supply Chain Operations Division, Emergency Operations Division, Legal Office, and Security Division, played limited, function-specific roles. The Technical Access Cell was intended to act as an inter-functional working group, coordinating the involvement and support of these units in addressing access challenges.
7. The Office of Internal Audit made a number of observations related to the two focus areas. The primary root causes of these observations were as follows: WFP's corporate approaches have primarily considered access as an operational issue, overlooking the corporate risks associated with significant access dilemmas and trade-offs and their strategic implications. WFP lacked clear guidelines and a comprehensive framework for implementing humanitarian access management across the organization. The responsibilities of various

¹ Note on Humanitarian Access and Its Implications for WFP – WFP/EB.1/2006/5-B/Rev.1 - 3 March 2006 - [Link](#)



headquarters units involved with access management, as well as regional bureaux and country offices, were undefined, and a formal accountability mechanism was absent. The high-priority audit observations and related agreed actions are presented in paragraphs 8–10.

8. WFP was unable to implement an effective framework to guide its humanitarian access management practices across the organization, resulting in inconsistent and fragmented practices at headquarters, regional bureaux and country offices. This limited the ability of WFP to minimize strategic risks and achieve the desired outcomes of the 'Note on Humanitarian Access and Its Implications for WFP'. To address these shortcomings, WFP should develop a comprehensive framework outlining its approach to access management, delineating roles and responsibilities at all levels, establishing an effective cross-functional coordination structure at headquarters, and establishing clear communication pathways between country offices, regional bureaux and headquarters.

9. Country offices' identification and assessment of access-related risks needed improvement. As WFP did not define escalation protocols, there is insufficient evidence that country offices escalated significant access dilemmas and trade-offs to higher organizational levels in a timely manner. At the corporate level, relevant headquarters divisions were unable to identify strategic access-related risks, resulting in corporate risk registers lacking access-related risks despite severe challenges in multiple operations. To address these issues, WFP should (i) update its humanitarian access operational guidance manual; (ii) develop corporate guidelines for risk identification; (iii) establish access-related risk escalation protocols; and (iv) identify and assess strategic access-related corporate risks.

10. The WFP leadership had limited involvement in providing direction for access management across the organization. There was insufficient evidence of headquarters' involvement in discussing or endorsing critical access-related decisions made by the country offices. Furthermore, WFP adopted a decentralized approach, empowering country representatives to determine risk appetite, navigate strategic and operational access dilemmas, and make trade-offs. While the flexible, decentralized approach of WFP has been instrumental in reaching beneficiaries in various settings, it has been less effective in managing access constraints with strategic implications. WFP should: (i) set organization-wide directions for managing humanitarian access, including authority levels for decision-making; (ii) define risk thresholds and accountability mechanisms; (iii) consider encouraging headquarters to take a proactive role as the corporate risk owner in identifying, assessing and sharing ownership of access-related risks and decisions with country offices.

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

12. 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

Background

Humanitarian access

13. Humanitarian access concerns humanitarian actors' ability to reach populations affected by crisis and an affected population's ability to access humanitarian assistance and services.² Unimpeded access is critical to establishing and monitoring operations, assessing needs, moving goods and personnel where needed, and enabling affected people to benefit from assistance. Multiple United Nations General Assembly resolutions have affirmed the principle of humanitarian access as a prerequisite to humanitarian action, most notably resolution A/RES/60/124 (2005), which calls upon all governments and parties in complex humanitarian emergencies to ensure safe and unhindered access to humanitarian personnel and delivery of supplies and equipment.³

14. In reality, humanitarian access is rarely unhindered and frequently impeded by various internal and external factors, undermining the effectiveness of humanitarian operations. While operating in high-risk environments and navigating complex access constraints, humanitarian actors need to balance principled-based programming with the effective delivery of assistance.

Humanitarian access management in WFP

15. When food insecurity is a major component in any major crisis, WFP plays a central role in negotiating and securing humanitarian access in coordination with other members of the United Nations country team. WFP's strategic plan 2022–2025, as one of the guiding principles, recognizes that WFP will engage with populations in need and others to ensure consistent and principled access while maintaining the highest standards of integrity.

16. In 2006, WFP developed and submitted a note of information on humanitarian access to the Executive Board for the first time (hereafter referred to as the 2006 information note).⁴ It explained the challenges faced by WFP in securing humanitarian access in conflict and non-conflict emergencies and described WFP's role and approach within the wider United Nations and humanitarian community in ensuring safe and secure access to affected populations.

17. In 2018, the WFP Office of Evaluation conducted an evaluation to provide an evidence-based assessment of the quality of this policy, the performance of WFP and the factors affecting the results.⁵ The evaluation highlighted WFP's commitment to the principle of humanity and its ability to reach the most vulnerable populations, even in challenging operating environments. However, it also identified shortcomings, particularly in developing guidance, supporting the country offices and policy implementation. The evaluation emphasized the need to improve the dissemination and operationalization of the policy, enhance staff competencies in humanitarian access, increase corporate attention and support, and deepen WFP's understanding of certain aspects of its approach to access management.

² WFP. 2017. Humanitarian Access Operational Guidance Manual

³ United Nations General Assembly. 2005. *Strengthening of the Coordination of Emergency Humanitarian Assistance of the United Nations*, [Link](#)

⁴ *Note on Humanitarian Access and Its Implications for WFP* - WFP/EB.1/2006/5-B/Rev.1 – 3 March 2006 - [Link](#)

⁵ WFP. 2018. *Evaluation of WFP Policies on Humanitarian Principles and Access in Humanitarian Contexts*, [Link](#)



18. WFP has categorized access constraints for both dimensions of humanitarian access. While Table 1 summarizes the barriers to reaching affected populations, these populations also face challenges in accessing humanitarian assistance. These are categorized into six groups: (i) restricted mobility and limited access to public and digital spaces; (ii) armed conflict and insecurity; (iii) physical and environmental impediments; (iv) sociocultural and economic barriers; (v) political, administrative and legal obstacles; and (vi) protection risks, including gender-based violence.⁶

Table 1: Types of access constraints to reaching affected populations

- 1. Physical:** Seasonality; extreme weather; terrain; natural hazard; and lack of robust and effective infrastructures.
- 2. Conflict and insecurity:** Military operations and ongoing hostilities; the presence of mines, unexploded ordnance and explosive remnants of war; criminality and presence of criminal and/or violent groups; violence against humanitarians, assets and facilities; and violence against civilians.
- 3. Political, financial, administrative and bureaucratic practices and legal frameworks:** Denial of access; sanctions and counter-terrorism measures; misinformation and disinformation campaign and hate speech; complex, lengthy and opaque administrative, bureaucratic and financial requirements; movement/entry/import restrictions; and interference with recruitment and across programme cycle activities.

Policy implementation

19. WFP has continuously evolved its approach to managing humanitarian access, particularly in response to the growing complexity of emergencies. Over the years, it has undertaken several initiatives to improve internal processes, develop an organization-wide approach and achieve operational effectiveness. In 2000, WFP conducted a study that compiled key issues, past practices and country-specific examples of humanitarian access challenges. This study provided a foundational understanding that would inform future policies. In 2017, WFP developed an operational guidance manual to support field personnel in effectively managing and overcoming access challenges and dilemmas.

20. As access constraints became more complex, WFP recognized the need for a coordinated, cross-functional corporate approach and, following the 2018 evaluation, adopted the Corporate Approach to Humanitarian Access (CAA) in 2019. The CAA aimed to strengthen WFP's response to access constraints and better address challenges to principled humanitarian action through the Director-level Advisory Group (DAG) and Technical Access Cell (TAC) – both originally established in 2015. These entities aimed to promote a systematic, coherent approach to access challenges by supporting country offices and regional bureaux, guiding the overall WFP access strategy and building the capacity of WFP personnel to address access issues across various contexts effectively.⁷ While the CAA was further updated in 2021, by 2023 it had become evident that its implementation had been suboptimal, necessitating a review and improvement.

21. To address these shortcomings, the WFP Leadership Group⁸ requested an internal review of the corporate approach to access management in 2023. This review sought recommendations to enhance

⁶ WFP. 2023. Programme Guidance Manual – Humanitarian Access and Principles

⁷ The objectives of the Director-level Advisory Group on access were to promote a systematic and coherent approach to dealing with access constraints in different contexts, provide support to interested country offices and regional bureaux, and guide efforts to improve corporate capabilities in overcoming access challenges. The Technical Access Cell's objective was to serve as an inter-functional, technical-level expert hub to support and build the capacity of WFP personnel to address access-related issues.

⁸ The WFP Leadership Group consists of senior officials, including the Executive Director, Deputy Executive Director, Assistant Executive Directors, and Regional Directors, responsible for overseeing strategy, operations, and management of WFP globally.



operational effectiveness, strengthen the strategic position, and improve transparency and accountability. The recommendations from this review were pending approval and implementation at the time of the final audit report.

Objective and scope of the audit

22. The audit's objective was to assess the extent to which management had established governance, risk management and controls to manage humanitarian access constraints across the organization. Such audits contribute to an annual and overall assurance statement to the Executive Director on governance, risk management and internal control processes.

23. The audit scope covered the period from 1 January 2022 to 31 December 2023. Where necessary, it also reviewed events pertaining to other periods. The audit scope covered the following two areas (and related sub-areas):

- i). Focus area 1: Corporate approach to humanitarian access management, including sub-areas: Governance and risk management, processes and guidance for operationalization, and monitoring and information management.
- ii). Focus area 2: Operational humanitarian access management, including sub-areas: Operational effectiveness and operational support.

24. The audit scope did not include the institutional constraints emanating from complying with UN-wide requirements that may impede WFP's ability to reach affected people. The audit relied on the 'Internal Audit of Security in Field Offices', which covered WFP's coordination with the United Nations security apparatus and cooperating partners to support programme delivery while maintaining reasonable operational security risk.

25. The Office of Internal Audit conducted information reviews and structured interviews with relevant stakeholders at headquarters, regional bureaux, and country office levels. The audit sampled eight country offices⁹ and four regional bureaux¹⁰ operating in complex environments with humanitarian access challenges and dilemmas. The audit used a hybrid approach that involved remote testing for six country offices and four regional bureaux and leveraged field visits by three separate country office audits.

26. The audit also leveraged the following access-related internal reviews conducted by headquarters divisions:

- i). 'Internal Review of Corporate Access Management' (2023) – feedback collected from stakeholders and review report.
- ii). 'Humanitarian Principles and Access: WFP Decision-Making Case Studies' (2019) – a decontextualized synthesis of access dilemmas and decision-making in high-risk contexts.
- iii). 'Access Constraints in Integrated Phase Classification (IPC) in 5 country offices' (2022).

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

⁹ Burkina Faso, Ethiopia, Mali, Mozambique, Myanmar, South Sudan, and Syrian Arab Republic and Yemen.

¹⁰ Regional Bureau for Eastern Africa; Regional Bureau for the Middle East, Northern Africa and Eastern Europe; Regional Bureau for Southern Africa; and Regional Bureau for Western Africa.



III. Results of the audit

Audit work and conclusions

28. Four observations corresponding to the two focus areas arose from the audit. Any other audit issues assessed as low priority were discussed with management directly and are not reflected in the report.

Focus area 1: Corporate approach to humanitarian access management

29. WFP has continuously strived to improve its approach to managing humanitarian access, as described in paragraph 19.

30. The audit assessed the clarity of WFP's corporate positioning of humanitarian access, the delineation of roles and responsibilities among headquarters units and different organizational levels, the effectiveness of cross-functional collaboration, the adequacy of headquarters support and guidance for access-related risk management, the effectiveness of corporate guidance and operationalization processes, and the integration of information management practices.

Positive practices

31. The former Emergency Operations Division¹¹ provided training and technical support for establishing access management functions in country offices and developed operational tools for country offices.¹² The division also offered direct operational support by deploying staff for up to three months when requested. During the audit period, access officers from headquarters were deployed to various missions, including Benin, Chad, the Democratic Republic of Congo, Haiti, Mali, Myanmar, South Sudan, Sudan, Syrian Arab Republic, Togo and Türkiye. Additionally, the division established an expert team to support country offices with regard to humanitarian and civil-military interaction and community engagement in high-risk conflict emergencies.

32. The former Programme – Humanitarian and Development Division developed strategic external partnerships, represented WFP in inter-agency coordination forums, coordinated training and capacity-building activities for field staff, and developed normative guidance on access-related challenges. Through a partnership with the Centre of Competence on Humanitarian Negotiation,¹³ the division organized various workshops and advisory sessions on humanitarian negotiations and other topics. Furthermore, the division developed multiple papers and guidelines on access-related challenges, including 'Engagement with Non-State Armed Groups' (2024), 'Unequal Access: Gendered Barriers to Humanitarian Assistance' (2023), and 'Humanitarian Principles and Access: WFP Decision-Making Case Studies' (2019 and 2024) – a decontextualized synthesis of access dilemmas and decision-making in high-risk contexts. The division represented WFP in inter-agency forums such as the global access working group and the Inter-Agency Standing Committee (IASC) Task Force 3 on preserving humanitarian space.

¹¹ WFP underwent a structural review in 2024. Update on the organization structural review - Executive Board Informal Consultation – 31 January 2024 - [Link](#)

¹² In April 2024, the Programme Policy and Guidance Division launched corporate operational guidelines to support and strengthen the engagement of WFP with Non-State Armed Groups.

¹³ The Centre for Humanitarian Negotiation is a collaborative initiative involving the International Committee of the Red Cross, Médecins Sans Frontières Switzerland, UNHCR, and WFP. It offers various learning and advisory services focused on humanitarian negotiation strategies and practices.



33. In some instances, members of the WFP Leadership Group used their humanitarian diplomacy engagements at the highest levels to advocate for access and peace. However, the 2023 Evaluation of the Policy on the Role of WFP in Peacebuilding in Transition Settings¹⁴ considered these engagements to be limited in practice and recommended that WFP leverage its global weight in humanitarian diplomacy to increase humanitarian access.¹⁵ The 2023 internal review of the CAA also identified specific considerations for WFP's corporate position in humanitarian diplomacy.

Observation 1: Ineffective corporate approach to access management

Gaps in design and implementation of corporate approach

34. WFP had not developed an effective framework to guide its humanitarian access management practices across the organization, limiting its ability to achieve the desired outcomes of the 2006 information note. Without such a framework, efforts to create a coherent corporate approach were fragmented and ineffective. The 'Evaluation of WFP Policies on Humanitarian Principles and Access in Humanitarian Contexts' (2018) noted that the policy lacked specific measures for implementation.

35. One such effort was implementing the CAA (as explained in paragraph 20). The approach narrowly focused on headquarters functional units and overlooked the strategic perspective at the senior leadership level and the operational access approaches at the regional bureaux and country office levels. The CAA also neglected to integrate the Risk Management Division and Delivery Partnerships Unit, despite their critical roles in managing risks and access across the organization. Furthermore, headquarters struggled to implement the CAA as originally envisioned, as described below:

- i). The CAA's foundational structures (DAG and TAC) were ineffective. DAG mostly remained dormant. While the TAC meetings were held regularly and addressed access-related support requests (e.g., in Haiti and the Democratic Republic of the Congo), the involved functional units considered the TAC to be primarily an information-sharing forum with limited effectiveness.
- ii). Activities under the three workstreams (structure and process, information-sharing, and communication) remained incomplete, and, in the absence of accountability mechanisms, it was not possible to identify the underlying reasons. Some of the normative guidance, as committed in CAA, could not be developed.

Unclear responsibilities and lines of communication

36. At headquarters, responsibilities regarding access management were divided across various divisions, including Emergencies, Programme Policy and Guidance, Security, Supply Chain, and Delivery and Legal.¹⁶ The responsibilities of each unit were not clearly delineated, and communication channels for access support or entry points for requests from country offices and regional bureaux were not clearly outlined. This lack of clarity resulted in poor information flow and coordination.

37. Requests for operational support from the field often went to multiple headquarters divisions, resulting in slow responses, overlapping efforts and suboptimal outcomes. This was evidenced in the case of one country office, where parallel communication lines were established with multiple headquarters divisions, and information-sharing between divisions was minimal. The February 2024 reorganization of headquarters divisions further exacerbated this uncertainty due to limited clarity regarding the changes to the roles, responsibilities, and coordination mechanisms of corporate divisions.

¹⁵ WFP. 2023. *Evaluation of the Policy on WFP's role in Peacebuilding in Transition Settings*, [Link](#).

¹⁶ These departments and divisions, operational during the audit period, were reconfigured in an organizational realignment in 2024.



38. The regional bureaux lacked formal clarity regarding their role in access management, and the division of responsibilities between headquarters and regional bureaux was not clearly delineated. The Office of Internal Audit consultations highlighted that both headquarters divisions and regional bureaux were responsible for providing operational support to country offices, but coordinating their efforts to avoid duplication of tasks was challenging. Furthermore, although regional bureaux were assumed to oversee access management in country offices, the sampled bureaux had limited understanding and capacity in this area. This led to inconsistent approaches across country offices, particularly regarding the definition of access, country office structures, coordination mechanisms, and decision-making on trade-offs, as described in [Observation 4: Absence of minimum standards](#)

Unclear direction on integrated information management and monitoring system

39. Headquarters made little progress in developing integrated methodologies for information management across WFP, as outlined in the 2021 CAA.¹⁷ For access monitoring in country offices, headquarters launched a pilot system in 2021 and scaled it to ten countries in 2024. This system collected data from various sources and utilized geospatial technology to visualize the humanitarian access situation and challenges in WFP's areas of operations. However, the monitoring system pilot was suspended in 2023. At the time of audit execution, there was no clear direction about whether headquarters intended to develop any information management or monitoring system.

Underlying cause(s): Strategic and operational plans not developed or approved; Insufficient internal and external coordination; Insufficient authority and/or accountability; Rules and processes, including for decision-making, not established or unclear; Unclear roles and responsibilities; Insufficient oversight from headquarters or regional bureaux.

Agreed Actions [High priority]

The Deputy Executive Director and Chief Operating Officer, in consultation with the Assistant Executive Director for the Programme Operations Department, will:

- i). Develop a framework that outlines WFP's approach to access management and provides pathways for implementation at all levels of the organization.
- ii). Delineate the roles and responsibilities of relevant headquarters divisions, regional bureaux and country offices and establish accountability mechanisms.
- iii). Establish a cross-functional coordination structure at headquarters, including representatives from regional bureaux. This structure can build upon the previous Directors Access Group and Technical Access Cell but should be strengthened with senior management buy-in and clear accountability mechanisms to address the shortcomings of the previous structures.
- iv). Establish clear communication channels to ensure that country offices and regional bureaux have clear pathways for sharing information about significant access challenges and requesting operational and strategic management support.
- v). Clarify the corporate approach to information management and monitoring systems.

Timeline for implementation

30 September 2025

¹⁷ This approach aimed to facilitate data-driven analysis and decision-making through coordinated information management and analysis.



Observation 2: Inadequate risk identification, mitigation, and escalation

Inadequate risk identification at the country office level

40. While access constraints posed significant strategic, operational and fiduciary risks to WFP, they were not recognized as a distinct risk category in the Enterprise Risk Management (ERM) policy. The country risk registers of sample country offices often lacked a comprehensive assessment of access-related risks, frequently focused narrowly on security or logistical aspects, and scattered access-related risks across multiple risk categories. This could have led to overlooking the broader implications of access constraints, including access dilemmas and trade-offs, and diluted their potential severity and overall impact.

41. One country office facing severely restricted independent programme implementation had only documented conflict-related constraints in its 2022 risk register, overlooking the broader access dilemmas. Another country office faced the dilemma of using government-organized armed convoys to deliver food to inaccessible areas. Although extensive discussions with the regional bureau occurred, the potential reputational risks and impact on the perception of neutrality were not fully assessed, and mitigation measures such as convoy management procedures were not formalized in a timely manner. In other cases, risks were scattered across different categories, obscuring their severity and pervasiveness.

42. Country offices struggled to conduct comprehensive situation analyses.¹⁸ While the access operational manual offered tools and guidance, its practical application was limited. A review of practices in four country offices indicated a consistent pattern of incomplete situation analyses and inadequate documentation of access dilemmas and decisions regarding trade-offs.

Inadequate assessment of corporate risks at the organizational level

43. The ERM policy requires that functional directors identify function-relevant corporate risks for the purpose of corporate risk assessment. At the corporate level, the audit found no evidence that relevant headquarters divisions had identified strategic access-related risks. The corporate risk registers (2023 and 2024) did not include any major access-related risks despite the severe access challenges faced in Gaza, Sudan, Yemen, Ethiopia and Somalia and their strategic impact.

Ineffective risk escalation mechanisms

44. With unclear guidance on risk escalation and decentralized decision-making (as described in [Observation 3: Insufficient ownership and accountability for policy and decision-making](#)), access-related risks were often not formally escalated to regional bureaux and headquarters. The 2018 ERM policy emphasized timely risk escalation and required functional directors to establish risk thresholds and escalation protocols. However, headquarters had not established risk thresholds and protocols for escalation pathways for significant access dilemmas, potential trade-offs, and their impact on WFP.

45. Although access issues and related risks could be escalated to emergency coordination structures, such as strategic and operational task forces, they were only activated for corporate emergencies. Moreover, these structures did not offer enough space for detailed discussions on access and were ill-suited to discussing sensitive and complex access challenges. The 2018 evaluation also found these structures ineffective for access-related risk escalation.

¹⁸ The 2006 'Note on Humanitarian Access' and the 2017 humanitarian access operational guidance manual require country offices to conduct a situation analysis in all conflict emergencies.



46. During the review of country office approaches to managing access dilemmas, the audit noted that:

- i). A sample country office accepted significant trade-off (as described in paragraph 41) in February 2023 without formal endorsement from the regional bureau or relevant headquarters divisions. The country office did not share this decision with headquarters until June 2024. Subsequent advice from headquarters suggested that such a high level of risk required a corporate position, leadership group endorsement, additional risk mitigation measures and donor communication. This ad-hoc intervention highlights the need for a more standardized and structured approach to managing corporate risks across the organization.
- ii). Three other country offices faced access dilemmas, including working with assertive host governments, de facto authorities, and armed escorts, and using government ministries or structures to deliver programme. While these offices made trade-offs to remain operational, there is limited evidence that all these decisions were formally escalated to headquarters and endorsed, with the associated risks shared by the organization.

Underlying cause(s): Rules and processes, including for decision-making, not established or unclear; Inadequate risk management; Absence or inadequate corporate policies/guidelines; Insufficient oversight from headquarters or regional bureaux.

Agreed Actions [High priority]

1. The Programme Operations Department - Emergency Response & Preparedness Service will update the 2017 humanitarian access operational guidance manual and clarify its mandatory application in specific country operations. A dissemination and training plan will be developed to enhance the country teams' understanding and capacity. The updated manual will provide clear guidelines for conducting comprehensive assessments of access-related risks, including potential dilemmas and trade-offs and their broader implications, as well as establishing accountability mechanisms.
2. The Deputy Executive Director and Chief Operating Officer, in consultation with the Assistant Executive Director for the Programme Operations Department, the Risk Management Division, and the Security Division will:
 - i). Identify and assess strategic access-related risks at the corporate level, ensuring that those with significant strategic and reputational implications are included in corporate risk registers.
 - ii). Develop risk thresholds and escalation protocols for significant access issues, dilemmas and potential trade-offs. This will enable country offices to promptly escalate significant issues to regional bureaux or headquarters for support, risk-sharing and decision-making.
 - iii). Identify the appropriate headquarters unit for escalating significant issues and establish mechanisms for prompt response and decision-making.

Timeline for implementation

1. 31 December 2025
2. 30 September 2025



Observation 3: Insufficient ownership and accountability for policy and decision-making

Responsibility and accountability not well established

47. WFP's commitment to implementing the 2006 information note lacked clear accountability and strategic oversight, which limited the achievement of the policy objectives. WFP treated the policy as a cross-functional issue, requiring only coordination within functional areas at the headquarters level. It did not assign clear responsibility for its implementation or formally establish accountability mechanisms. The policy implementation was not linked with existing operational management frameworks, such as the corporate results framework.

48. In 2015, WFP established the DAG to lead the implementation of the humanitarian access policy by relevant divisional directors at headquarters. However, the DAG proved ineffective in achieving its goals. The DAG remained inactive during the audit period, and participating divisional directors attributed this primarily to a lack of accountability and unclear role delineation. These factors led the Leadership Group to initiate an internal review of the corporate approach to access management in 2023.

Role of headquarters limited to on-demand technical support

49. Multiple internal reviews and evaluations recognized the success of WFP in securing access in high-risk emergency contexts. WFP's ability to manage physical access constraints and its flexible, field-driven decision-making have been instrumental in reaching beneficiaries in various operational settings. However, managing other access constraints, such as conflict, insecurity, and political, administrative and bureaucratic impediments, proved to be less effective. This included challenges in navigating access dilemmas and making operational and strategic trade-offs.¹⁹

50. WFP adopted a decentralized approach to access management, entrusting responsibility to country representatives to manage and negotiate access-related challenges and risks. Headquarters provided on-demand technical support, leaving country offices to determine their risk appetite, navigate complex dilemmas and make trade-offs in complex operating environments. While this approach allowed flexibility, it often lacked the strategic oversight, risk-sharing and decision-making support that country offices required from headquarters.

51. There was limited evidence of headquarters involvement in discussing or endorsing critical decisions made by the sampled country offices facing significant access challenges. Country offices in Burkina Faso, Ethiopia, Myanmar, Syrian Arab Republic, and Yemen encountered severe access challenges, including negotiating with de facto authorities, operating in areas controlled by non-state armed groups, and operating under severe operational interference and bureaucratic impediments. These challenges threatened the country offices' operational independence and restricted their ability to implement the programme cycle effectively.²⁰ In Yemen and Ethiopia, the severity of these issues eventually led to programme suspensions, which posed significant reputational risks to WFP.

¹⁹ An access dilemma occurs when WFP is confronted with a choice between two or more difficult options, each with potential negative consequences. These dilemmas often involve balancing humanitarian principles with other criteria, such as life-saving, operational efficiency and maximizing impact, and are inevitable when operating in complex environments.

²⁰ These restrictions would affect programme cycle, including needs assessments, access to beneficiaries, programme monitoring, partner selection and the use of corporate systems for beneficiary identity management.



52. Although headquarters viewed decentralization as appropriate for varying contexts, the corporate risks associated with humanitarian principle trade-offs and the country offices' expectations for strategic support and decision-making involvement suggest that a reassessment of the headquarters' role is necessary. As headquarters reviews its role, it is essential to maintain sufficient flexibility at the country office level to enable the implementation of tailored, context-specific access strategies. This flexibility will support the delivery of humanitarian assistance in complex environments while fostering a forward-leaning and adaptive operational posture.

Underlying cause(s): Unclear direction for planning and implementation; Insufficient authority and/or accountability; Unclear roles and responsibilities; and Inadequate risk management.

Agreed Actions [High priority]

1. The Leadership Team will endorse overall responsibility for setting organization-wide directions, implementing humanitarian access management, defining the organizational risk appetite and establishing formal accountability mechanisms.
2. The Leadership Team will:
 - i). Determine the appropriate level of authority within the organization to make decisions on significant access dilemmas and associated trade-offs that are escalated by country offices.
 - ii). Re-assess the decentralized access management approach, focusing on corporate risks and trade-offs, and take a more proactive role in managing these risks. This includes creating mechanisms to identify access dilemmas with corporate implications, sharing risk, and increasing headquarters' involvement in strategic decisions while offering timely oversight and guidance to country offices.

Timeline for implementation

1. 30 September 2025
2. 30 September 2025



Focus area 2: Operational humanitarian access management

Positive practices

53. Two sampled country offices had established structures and systematic mechanisms to lead humanitarian access management and ensure cross-functional coordination. Headquarters considered the Conflict Security and Access Team in South Sudan and the TAC in the Syrian Arab Republic to be successful models that operationalized access practices through a network of access focal points in the country office and alternative focal points in the field offices. The Regional Bureau for Western Africa piloted the humanitarian access monitoring system (see paragraph 39) in nine²¹ countries and undertook quarterly reporting on the humanitarian access situation in the region to enhance the identification of high-risk countries and relevant oversight from the regional bureau or headquarters operational support.

54. The audit assessed the humanitarian access strategies and practices in sample country offices and regional bureaux and reviewed controls related to governance and risk management. Furthermore, it examined operational support the headquarters and regional bureaux provide for the sampled country offices. The testing included a review of documentation provided by the headquarters divisions and country offices and interviews with relevant stakeholders at headquarters, regional bureaux and country offices.

Observation 4: Absence of minimum standards for field operations

Absence of minimum standards leading to inconsistent approaches at the field level

55. Humanitarian access management practices at the country office and regional bureau levels were inconsistent and constrained. In the absence of minimum corporate standards, the sampled country offices and regional bureaux had divergent practices and approaches to understanding and navigating access constraints, limiting the ability of WFP to minimize significant risks and achieve operational efficiency across its operations. The following inconsistencies were noted by the Office of Internal Audit in the sample country offices and regional bureaux:

- i). *Structures and decision-making in country offices:* Four country offices had formal structures with dedicated focal points, defined roles and cross-functional coordination forums. In contrast, the remaining four country offices had not established these structures and had tasked security officers with additional access responsibilities without clear guidelines, resulting in a limited understanding of access constraints and poor cross-functional coordination. Access dilemmas, their potential impact on programme activities, and related decisions were not systematically discussed or documented.
- ii). *Structure and oversight mechanism in regional bureaux:* One regional bureau had a well-structured mechanism, including a dedicated focal point, cross-functional coordination mechanism, oversight and provision of on-demand support to country offices. Another bureau relied on a single focal point for political and conflict analysis, lacking a broader coordination mechanism and country office oversight. In contrast, the remaining two bureaux adopted ad-hoc approaches with limited clarity on focal points, responsibilities, cross-functional coordination mechanisms and country office oversight.
- iii). *Operational standards:* Five of the sampled country offices had developed formal access strategies, while three did not.²² The absence of an access strategy may have limited their ability to comprehensively understand access challenges, assess trade-offs regarding humanitarian

²¹ Benin, Burkina Faso, Cameroon, Central African Republic, Chad, Mali, Niger, Nigeria and Togo.

²² Regional bureaux highlighted that a country office access strategy was not a corporate requirement, as the 2017 operational manual was only considered for guidance purposes.



principles and prioritization of operations, and clarify the roles and responsibilities for effective internal coordination. Two of these country offices faced significant strategic access risks, and the accepted trade-offs ultimately contributed to programme suspensions (see paragraph 51)

- iv). *Humanitarian access scope*: Three sampled country offices, where security and supply chain functions led humanitarian access management, developed access management approaches narrowly focused on physical (security and logistical) constraints. These offices lacked a broader understanding of access challenges and their implications, including the ability of affected people to access assistance and services and cross-functional coordination with other relevant units for enhanced risk management and decision-making.

Unclear and inconsistent operational support for country offices

56. Sample country offices affirmed the challenges regarding operational support due to unclear roles and responsibilities, as already described in paragraph 36. Consultations with the Office of Internal Audit highlighted a preference among country offices for more context-specific operational support at the regional bureau level. This aligns with a recent request from five high-risk country offices for enhanced humanitarian negotiation capacity at their regional bureaux. Additionally, country offices expressed uncertainty about how regular information-sharing sessions with headquarters on access-related challenges would translate into practical operational support.

Underlying cause(s): Inadequate corporate guidelines; Unclear roles and responsibilities; Unclear roles and responsibilities.

Agreed Actions [Medium priority]

The Assistant Executive Director for the Programme Operations Department will develop and implement a risk-based minimum standards framework for access management approaches at the country office and regional bureau levels. This framework will ensure that efforts focus on operations facing the most significant access challenges by defining thresholds for applying minimum standards, establishing core requirements for high-risk operations and allowing flexibility to address specific operational contexts.

Timeline for implementation

31 December 2025



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.

The agreed action plan is primarily at the corporate level.

#	Observation title	Agreed action owner	Priority	Timeline for implementation
1	Ineffective corporate approach to access management	The Deputy Executive Director and Chief Operating Officer, in consultation with the Assistant Executive Director for the Programme Operations Department	High	30 September 2025
2	Inadequate risk identification, mitigation, and escalation	The Assistant Executive Director for the Programme Operations Department The Deputy Executive Director and Chief Operating Officer, in consultation with the Risk Management Division	High	1. 31 December 2025 2. 30 September 2025
3	Insufficient ownership and accountability for policy and decision-making	The Leadership Team	High	1. 30 September 2025 3. 30 September 2025
4	Absence of minimum standards	The Assistant Executive Director for the Programme Operations Department	Medium	31 December 2025



Annex B – Definitions of audit terms: ratings and priority

1. Rating system

The internal audit services of UNDP, UNFPA, UNOPS and WFP adopted harmonized audit rating definitions, as described in Table B.1:

Table B.1: Rating system

Rating	Definition
Effective / satisfactory	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.
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 objective 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.
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.
Ineffective / unsatisfactory	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. Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area. Urgent management action is required to ensure that the identified risks are adequately mitigated.

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 a broad impact.²³

²³ 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.



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 implements actions within the agreed timeframe to manage and mitigate the associated risks identified, thereby contributing to the improvement of WFP operations.

The Office of Internal Audit monitors agreed-on 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 will be confirmed to the entity in charge of the oversight.

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



Annex C – Acronyms

CAA	Corporate Approach to Humanitarian Access
DAG	Director-level Advisory Group
ERM	Enterprise Risk Management
TAC	Technical Access Cell
WFP	World Food Programme
UN	United Nations