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# Internal Audit of WFP Operations in Niger

Office of the Inspector General  
Internal Audit Report AR/24/22



World Food  
Programme

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## I. Executive summary

### WFP Niger Office

1. As part of its annual workplan, the Office of Internal Audit conducted an audit of World Food Programme (WFP) operations in Niger. The audit focused on risk management and management oversight, as well as the management of cooperating partners, supply chain (procurement and logistics), beneficiary identity management, cash-based transfers, and monitoring. In addition, the audit carried out tailored reviews of humanitarian access, and community feedback mechanisms. The audit covered the period from 1 January 2023 to 30 June 2024. Over this period, WFP expenses in Niger amounted to USD 252 million, and the country office reached 5.2 million beneficiaries.<sup>1</sup>

### Audit conclusions and key results

2. 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.

3. WFP operations in Niger continue to face significant threats, including food insecurity, political crisis, security, logistical and access challenges, and human resource shortages. Despite these challenges, WFP continued to sustain short- and long-term responses to the country's worsening hunger crisis. Stakeholders met during the audit fieldwork all recognized WFP as a key partner, valuing its different programmes, including the Integrated Resilience Programme, which assists communities in building self-sufficiency, decreasing humanitarian needs, and reinforcing social cohesion.

4. Through the WFP global assurance project, the country office implemented corrective actions to mitigate operational risks and to support programme activities. At the time of the audit fieldwork, the country office was in the process of addressing past internal control gaps and operational risks that could adversely impact operations, particularly in the areas of risk management, beneficiary identity and data management, cash-based transactions, protection of beneficiaries, and cooperating partners' management. In addition, the country office was scaling up corporate systems to digitalize beneficiary registration, identity, and transfer management activities. The agreed actions in this audit are part of this work and the Office of the Inspector General will close the issues when the agreed actions are adequately implemented and documented.

5. While the audit acknowledged the structural issues and operational and contextual challenges that continue to hinder the country office's operations, it also highlighted the need for improved management of the country office's operations in such a context. The audit report contains the following four high-priority observations:

6. High-priority observation 1: Insufficient oversight over field operations. Business Process owners' accountability in the country office is necessary to maintain effective internal controls and continuously execute risk and preventive control procedures. Staffing shortages, exacerbated by the challenge of attracting personnel, continue to hinder the country office's ability to oversee and monitor field operations effectively. Donors consulted during the audit expressed their interest in being made aware of the country office's risk management practice and the challenges faced by field operations.

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<sup>1</sup> January to June 2024 provisional data and 2023 data reported in the [WFP Niger Annual Country Report 2023](#)



7. High-priority observation 3: Insufficient beneficiary community engagement and protection activities. There were gaps in beneficiary protection analyses, community engagement, and feedback mechanisms. The country office conducted protection analyses in only two of eight regions and without assessing cooperating partners' capabilities in gender and protection. Beneficiary access to essential information was restricted, resulting in substantial underreporting through feedback mechanisms.

8. High-priority observation 4: Control gaps in beneficiaries' registration and data processing. The country office's beneficiary registration process remained challenging and was not supported by a robust identification mechanism. The minimum beneficiary biographical data collected by the country office was not enough to perform checks and to give assurance that assistance was always provided to the right beneficiaries. Beneficiaries were registered at the household level, with only the name of the head of household and alternate recorded, leaving approximately 80 percent of the 3 million beneficiaries registered with no information.

9. High-priority observation 7: Inadequate management of cooperating partners. Risk management processes related to WFP delivering projects through cooperating partners need to be strengthened to ensure that due diligence, selection, programme implementation, and performance management processes for these non-governmental organizations adhere to corporate standards, particularly for risk-based oversight and assurance activities.

10. The audit report rating does not reflect the performance of the country office alone but rather the joint accountability of the country office, regional bureau, and headquarters management.

## Actions agreed

11. Further to the four high-priority observations above, the audit also identified four medium-priority observations in programme management, supply chain, cash-based transfers, and monitoring activities. Management has agreed to address the reported observations and to implement the agreed actions by their respective due dates.

## Thank you!

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



## II. Country context and audit scope

### Niger

12. Niger is a food deficit, land-locked and least-developed country in West Africa.<sup>2</sup> It ranked 189 out of 193 countries in the 2023–2024 Human Development Index.<sup>3</sup> Niger has a population of 27 million people, with nearly 80 percent living in rural areas.

13. The main drivers of food insecurity in Niger include the combined effects of the spill-over of conflict from neighbouring countries – leading to an increase in insecurity and forced displacement – climate shocks (such as drought and floods), and high food prices.

14. The political crisis that has unfolded in Niger since July 2023 led to additional contextual and operational challenges. The sanctions imposed by the Economic Community of West African States (ECOWAS), border closures, and suspension of developmental aid resulted in deteriorating socioeconomic conditions, which compounded pre-existing complex and large-scale humanitarian needs.<sup>4</sup>

15. In Niger, all humanitarian actors faced challenges accessing populations in need due to the Government's imposition of paid armed escorts and additional restrictions on access in areas following the political crisis.

### WFP operations in Niger

16. WFP provides short-term relief for vulnerable communities and long-term solutions through our Integrated Resilience Programme and social protection systems. WFP operations in Niger are guided by the 2020–2024 Country Strategic Plan. After five budget revisions, the current budget reached USD 1.5 billion.<sup>5</sup>

17. Challenges related to the continuity of staffing at the country office impacted programmes and operations over the audit period. Key positions, including the country director's role, were vacant for extended periods.

18. The country office delivered over USD 79 million in cash-based transfers (CBTs) to more than 1.5 million beneficiaries during the audit period.<sup>6</sup> The main delivery mechanism for the transfers was direct cash transfers, which represented more than 99 percent of total assistance, with value vouchers representing the remaining portion. Four financial service providers delivered cash assistance for livelihood and unconditional transfer while cooperating partners were used as transfer agents for the school-based programme cash assistance.

19. With six strategic outcomes from the 2020–2024 Country Strategic Plan, WFP provides emergency unconditional food and nutrition assistance to crisis-affected populations. Additional activities include providing school meals to primary school children and a comprehensive community-based nutrition package.

20. In Niger, WFP provides multi-year support through a tailored package of interventions delivered in partnership with others. This integrated approach includes food assistance for assets, lean season support, smallholder agricultural market support, and strengthening national and local capacities to design and implement food security and nutrition-related programmes, policies, and research.

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<sup>2</sup> WFP. 2020. Niger Country Strategic Plan 2020–2024.

<sup>3</sup> [UNDP. 2024. Human Development Report 2023/2024](#)

<sup>4</sup> WFP and Ministry of Environment, Niger. 2023. [Niger Annual Country Report 2023](#)

<sup>5</sup> [WFP. 2023. Niger Country Strategic Plan Revision 5, December 2023](#)

<sup>6</sup> January to June 2024 provisional data and 2023 data reported in the [Niger Annual Country Report 2023](#)

## Objective and scope of the audit

21. The objective of the audit was to provide assurance on the effectiveness of governance, risk management and internal control processes related to WFP operations in Niger. Such audits contribute to an annual and overall assurance statement to the Executive Director on governance, risk management and internal control.

22. The audit focused on activities 1, 2 and 4 of the country strategic plan, with a reported USD 137 million in direct operational costs for 2023 and 2024, representing 79 percent of the total direct costs for the year. The country office assisted 3.087 million beneficiaries in 2023.

- *Activity 1: Provide an integrated food and nutrition assistance package to crisis-affected people (refugees, internally displaced persons, host communities and returnees).*
- *Activity 2: Equitably provide an integrated school feeding package to boy and girl students during the school year and in a way that relies on and stimulates local production.*
- *Activity 4: Provide livelihood support to food-insecure and at-risk men, women, boys, and girls, including for the development or rehabilitation of natural and productive assets, climate management and value chains.*

23. To minimize duplication of efforts and leverage the assurance work of the oversight missions from the Regional Bureau for Western Africa. These missions included:

- June 2024: oversight mission covering risk management, finance, logistics, CBTs, human resources, and information technology.
- February, March and July 2023: Support mission to the country office, covering risk management, CBTs, and accountability to affected populations (AAP).

24. The areas in scope, as identified in the audit engagement plan, included (i) risk management and management oversight; (ii) assessment and beneficiary targeting and identity management; (iv) management of cooperating partners; (v) monitoring activities; (vi) community feedback mechanisms; (vii) Supply chain - transport and logistics; (viii) procurement; and (ix) CBTs. The audit also included partial reviews of humanitarian access.

### Figure 1: Areas in audit scope

*Full audit coverage:*



25. The audit mission took place from 14 to 25 October 2024 at the country office in Niger and included visits to operations in Diffa field office. 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

26. Eight observations resulted from the audit, relating to: governance risk management and management oversight; planning programme activities; community feedback mechanisms; beneficiary identity management; cash-based transfers; supply chain activities; cooperating partner management; and monitoring. Other audit issues assessed as low priority were discussed directly with the office and are not reflected in the report.

### Risk management and management oversight

27. The audit performed tests and reviews of country office management processes to identify and analyse risks and implement mitigating actions to achieve operational objectives. It also examined how management maintains adequate internal controls and guides and implements internal policies.

28. Following the introduction of the WFP global assurance plan (GAP), the country office established assurance actions to address critical gaps in targeting, identity management, monitoring and CFMs, supply chain, and the management of cooperating partners. In its third-quarter report for 2024, the country office reported that 60 % of the total GAP action plan and key milestones had been implemented.

#### Observation 1. Insufficient oversight over field operations

##### *Oversight of process owners*

29. Although the country office established governance structures and processes to manage operational risks, there were limited oversight processes at the operational management level to maintain effective internal controls and continuously execute risk and control procedures. The audit noted the limitations of the business process owners in maintaining effective internal controls and continuously executing risk and control procedures. Examples include insufficient reviews of WFP distribution planning lists and reports, delayed spot checks of cooperating partners, and no comprehensive monitoring of programme activities as reported in this audit report. At the time of the audit fieldwork, the country office was in the process of implementing regular self-control assessments through its global assurance plan project.

##### *Governance and risk management*

30. In the country office 2024 risk register, 90 percent of risks were assessed as medium and low. Although there was no country-wide protection analysis to confirm the level of risks, beneficiary identity management and protection risks were rated as medium. A 2023 joint mission by WFP and UNHCR identified these issues as high-risk,<sup>7</sup> contrasting with the less severe assessments recorded in the country office's risk register. Unimplemented protection recommendations highlight a gap in addressing known community vulnerabilities. Additional risks related to food safety and quality were not included in the register, although a significant amount of local food is purchased, distributed, and stored.

31. Mitigating controls did not address potential root causes of risk events or gaps in existing controls as per global assurance standards and WFP corporate risk policy. Root causes were not always linked to mitigating controls to provide adequate assurance that process weaknesses were being addressed. For example, root causes for the failure of cooperating partners (CPs) in programme delivery and beneficiary identity management were incorrectly linked to the absence of a competitive process and standard operating procedures.

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<sup>7</sup> Joint Assessment Mission WFP-UNHCR for Refugees, Internally Displaced Persons, and Host Populations in Niger, June 2023 - Internal Report



### **Country office risk appetite**

32. Main donors consulted during the audit expressed their interest in being informed of all the challenges faced by the country office's field operations. They were unaware of WFP's risk appetite, risk tolerance, or risk management culture. Communicating the country office's risk management practice and the amount of risk that it is willing to accept in pursuit of its strategic objectives would highlight the risks the country office faces. It would also mitigate reputational risks in coordination with the broader humanitarian community.

### **Organizational structure and staffing constraints**

33. Staffing shortages at the country office, exacerbated by the challenge of attracting personnel in the Sahel region, impacted the office's ability to oversee and monitor field operations effectively. These shortages have led to staff assuming multiple roles, reducing the effectiveness of existing controls. In particular, the monitoring, protection, gender, and AAP sectors are understaffed, with only two dedicated members managing the entire operation. Also, the Head of Supply Chain vacancy and persistent staff shortages in procurement adversely affect the segregation of duties, posing significant risks to operational efficiency and compliance. This was a concern previously noted by the Regional Bureau for Western Africa (RBD) oversight mission.

### **Expanded analysis of fraud risks**

34. In March 2023, the country office detected a fraud incident between a CP and a financial service provider (FSP) involving CBT payments and took appropriate actions to report the incident to the WFP Office of the Inspector General. An internal probe conducted by the office revealed that 1063 fictitious beneficiaries were targeted, registered, and received approximately USD 400,000 in assistance between March 2022 and March 2023. Following this incident, the country office developed a risk assessment to identify potential fraud risks in CBT, CP management and supply chain. However, the country office had yet to perform an expanded detective analysis with partners in other regions to identify potential fraud vulnerabilities and incidents in the CBT payment process. The country office would benefit from an expanded review from an anti-fraud perspective and ensure enhanced assurance.

35. At the time of the audit reporting, the country office informed the audit that all misappropriated funds had been recovered. Additionally, the next cycle of field-level agreements had been amended to segregate CP duties, thereby strengthening compensating controls.

Underlying causes: Absence of accountability on internal controls and process owners' limitation in effectively identifying and continuously managing risks at country office unit levels; inadequate risk identification management process; mitigation actions not linked to root causes; same cooperating partners carried out the end-to-end process of targeting, data collection, registration, and distribution; and insufficient staff levels and delays in the recruitment process.

#### **Agreed actions [high priority]**

1) The country office will update the country office risk register to include all related high and medium risks after assessment, linking mitigating controls to root causes and ensuring that fraud risks are integrated. Establish mechanisms at the unit level to perform regular control self-assessments and oversee their tasks and operations.

2) The country office will establish mechanisms to continuously share and communicate its risk profile, internal controls, risk appetite, and risk events (including fraud incidents) with external stakeholders.

3) The country office will perform a risk-based country-wide review of potential CP/FSP collusion risks and analyse patterns, discrepancies, and anomalies.

4) The country office will update its organizational structure, including a skills gap analysis and a review of its staffing structure, as part of the upcoming CSP.





### Timeline for implementation

- 1) 31 March 2025
- 2) 30 June 2025
- 3) 30 June 2025
- 4) 31 July 2025

## Programme Management

### Observation 2. Challenges in programme activities planning

36. The audit highlighted areas of improvement in planning programme activities, beneficiary need assessments, targeting processes, and humanitarian access management that could impact reaching the most vulnerable population.

#### *Planning programme activities*

37. The audit noted delays in CBT and food distributions across all activities due to inconsistencies in planning, weaknesses in execution, and supply chain challenges. The planning of programme activities was also impacted by funding shortfalls. Delayed and earmarked contributions affected pipeline management, with the lack of flexibility in interventions putting pressure on field operations. WFP did not always communicate these delays to its partners, impacting their ability to manage distribution changes and inform beneficiaries about late distributions or reduced commodity quantities. Donors met have acknowledged access and security as contributing factors to distribution delays but have also questioned the effectiveness of distribution planning, especially for recurring activities such as the lean season support.

#### *Vulnerability assessment and beneficiary targeting*

38. Stakeholders met by the audit recognized the need to focus on the most vulnerable population and to transition beneficiaries out of food assistance based on livelihood conditions. A joint assessment mission with the United Nations Refugee Agency (UNHCR) also highlighted the need to reassess vulnerability levels for beneficiaries.

39. It was not always clear how targeting approaches and criteria were applied or what the roles and responsibilities of the various stakeholders involved in the process were. Documentation of beneficiary targeting and selection lacks standardization across field offices, and supporting records were not consistently maintained or updated. The audit identified instances where beneficiary targeting and selection data were incomplete and not verified, resulting in limited audit trails and accountability gaps. The country office complaint feedback mechanism did not fully capture beneficiary feedback on targeting and selection processes.

#### *Humanitarian access management*

40. There was no defined process for integrating humanitarian access challenges into programme activity planning. Humanitarian access was coordinated in wider programme implementation and operational meetings, where access issues and constraints were discussed. Only one of the eight regions had a finalized humanitarian access map for its distribution sites. This security and access mapping is necessary for programme activity planning, implementation, and monitoring.

Underlying causes: Funding shortfalls affecting pipeline management; siloed approach based on operational and related programmatic interventions results in lost opportunities to optimize existing capacity; changes in humanitarian access not supported by a dynamic access strategy; unclarity of corporate guidance on humanitarian access management; absence of activity-level targeting that supports country office strategic



objectives and operational changes and priorities; and delays in implementing joint assessment recommendations.

#### **Agreed actions** [medium priority]

- 1) The country office will establish a timely programme planning process that integrates all country office activities, access restrictions, funding schedules, assistance coverage, key performance indicators and communication to partners.
- 2) The country office will:
  - (i) Update activity-level targeting processes to identify a new target population, and ensure that WFP only secures the inclusion of the most vulnerable persons.
  - (ii) Implement a standardized template documentation for targeting processes across field offices to ensure consistency and completeness of targeting records; and introduce periodic oversight reviews to validate targeting documentation and improve accountability.
- 3) The country office will finalize the WFP access strategy and mapping to identify constraints, analyse and mitigate risks to support the country office's operations.

#### **Timeline for implementation**

- 1) 30 June 2025
- 2) 31 March 2025
- 3) 30 September 2025

## **Accountability to affected populations.**

41. The country office has a programme policy officer who oversees protection and AAP across all operations, supported by a dedicated protection associate in the Diffa field office. A CFM manager coordinates the design, planning, and implementation of the CFM.

42. The country office operates an independent call centre to support toll-free numbers for WFP, Food and Agriculture Organization, and United Nations Children's Fund with WFP taking the leadership role. The CFM in the country office is multifaceted, including community complaints committees, CP helpdesks at each distribution point, and field monitors who act as focal points for CFM to monitor activities, collect complaints, and provide feedback. However, access and security issues negatively impacted initiatives through field monitors, restricting their field presence to times when security conditions are favourable.

43. To enhance its CFM; the country office: (i) conducted training sessions for WFP staff, along with selected CP staff across five field offices; (ii) initiated (starting September 2024) a review of CPs' protection capacities; (iii) since April 2024, produced monthly reports to management on CFM results to aid in decision making; and (iv) ensured that call centre staff collectively meet the language needs of beneficiaries. The country office uses a customized version of SugarCRM digital customer relationship management system to collect feedback data.

### **Observation 3. Insufficient beneficiary community engagement and protection activities**

#### **Community engagement**

44. The country office relied on CPs and village committees for community engagement and information dissemination but did not consistently oversee operations to ensure the effectiveness of these efforts. Beneficiaries favoured direct interactions with WFP staff over mediated processes, citing low confidence in these intermediaries. This preference is supported by an internal audit analysis of CFM data, which revealed that 18



percent of feedback originated from field monitors, exceeding reports from CPs and village committees, despite their regular presence at distribution sites.

### ***Gender-based violence and protection***

45. During the audit period, the country office conducted protection analyses in only two of eight regions and did not assess CPs' capacities in gender and protection, relying instead on performance evaluations. Besides its two dedicated protection staff, the country office depends on multifunctional focal points in field offices. This reliance on staff performing multiple roles impairs effective implementation of protection initiatives and the dissemination of critical information to beneficiaries. Protection efforts are focused on gender-based violence (GBV) and protection from sexual exploitation and abuse (PSEA), with insufficient information available on coverage for other protection aspects such as the inclusion of minorities and disabled persons, gaps that were recognized and highlighted by head office mission in March 2024.<sup>8</sup>

46. The low reporting rate of protection issues through the feedback channels was influenced by socio-cultural factors, compounded by gaps in community engagement and limited information from CPs on reportable issues.

### ***Awareness of the complaints feedback mechanisms***

47. Beneficiary access to essential information was restricted in some areas, resulting in significant underreporting through feedback mechanisms, with complaints constituting just 0.1 percent of over 3 million beneficiaries. CPs did not provide adequate details about entitlements based on family size, increasing exposure to the risk of fraud and corruption—a risk that has already materialized. Additionally, beneficiaries reported they were encouraged to use the hotline to express gratitude, which was reflected in nearly half of hotline communications. Beneficiaries limited knowledge of reportable issues affected CFM standard assurance.<sup>9</sup>

48. The current use of CFM posters does not effectively serve the intended purpose. Often, as observed by internal audit during the field visit, these posters were neither strategically placed nor presented in languages that met the linguistic needs of all beneficiary groups. For instance, French-translated posters were used in a region where Kanuri or Hausa are predominantly spoken, overlooking local language needs. The low literacy levels among beneficiaries further restricted their awareness of WFP feedback mechanisms.

### ***Case categorization and prioritization***

49. The country office's case categorization system introduces uncertainty and complicates the accurate identification and prioritization of cases. For instance, using negative feedback as a category fails to distinguish between varying degrees of urgency, particularly in high-priority scenarios involving protection, safety, security, or misconduct allegations.

### ***Case management***

50. Beneficiary confidence in WFP feedback mechanisms managed by village committees and CPs remained low due to the unclear complaint escalation to WFP, which makes the resolution path less transparent and increases the risk of intimidation and manipulation. Village committees and CPs accounted for 14 percent of reports in the CFM database, far fewer than those submitted by WFP field monitors, pointing to a gap in information integration. CP case submission via unprotected emails poses data protection risks. Additionally, the fact that protection staff were not the initial recipients of protection cases highlights a need to refine system

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<sup>8</sup> *Mission Niger : Protection et Redevabilité*, March 4 – 15, 2024, Gender, Protection & Inclusion Service (GPI), WFP HQ Internal Document.

<sup>9</sup> Communication channels are diverse, safe, and accessible, tailored to meet the needs of all affected groups across WFP operational areas and activities. Information on accessing these channels and reportable information is provided in clear, user-friendly formats to ensure inclusivity for vulnerable and hard-to-reach populations.



access and resolution processes, and revise the country offices' Responsible, Accountable, Consulted, and Informed (RACI) framework.

Underlying causes: Absence of comprehensive protection analysis including assessment of partners' protection-related capacities; insufficient assessment of community engagement initiatives; feedback mechanism performance measures and outcomes are inadequately measured/established; and password protection measures for shared cases are absent.

#### **Agreed actions** [high priority]

- 1) The country office will conduct a country-wide protection analysis in WFP operational areas and finalize the assessment of cooperating partners' protection capacities in collaboration with Gender and Protection Unit leads.
- 2) The country office will:
  - (i) Develop and execute a community engagement plan to consistently engage with beneficiaries, enhancing their awareness of program information and feedback mechanisms, and implement a holistic communication strategy, such as pre-recorded radio messages, to monitor the efficacy of current initiatives.
  - (ii) Explore the cost-benefit of adopting the standardized corporate version of SugarCRM to leverage advanced features like case categorization functions, real-time support, and visualization dashboards, which facilitate informed management decision-making.
  - (iii) Strengthen data security by implementing password protection measures for manual follow-up processes and review the CFM guidelines and RACI framework to ensure they align with the new CFM toolkit.

#### **Timeline for implementation**

- 1) 31 May 2025
- 2) 30 June 2025

## **Beneficiary identity management**

51. In 2023, 3.087 million beneficiaries received food assistance. Of these, 2 million received in-kind assistance and 1.4 million received cash assistance. Of beneficiaries assisted in 2023, 70 percent were residents, 23 percent were internally displaced people, and 7 percent were refugees. In 2024, 2.6 million beneficiaries were assisted. The country office does not collect beneficiaries' biometric data.

52. The country office uses SCOPE, the WFP beneficiary management system, for beneficiary registration, data management, intervention setup, and cash and food distribution.

53. Cooperating partners also use the SCOPE tool to register beneficiaries. The Government was responsible for identifying and registering beneficiaries for flood responses and provided the country office with the final list as an Excel spreadsheet, which was imported to SCOPE.

54. In 2023, the country office phased out the scope paper card for long-term assistance and issued a SCOPE photo identification (ID) card for beneficiaries as part of its digitalization strategy. Shorter-term and seasonal assistance beneficiaries are still provided with paper cards without a photo identification document.

55. At the time of the audit fieldwork, the country office contemplated developing a biographical deduplication algorithm with Headquarters Delivery Systems Services unit. In a 2024 review, the country office self-identified 44,000 potential duplicate beneficiaries in scope, which still required further investigation and resolution.



## Observation 4. Control gaps in beneficiaries' registration and data processing

### ***Beneficiary identification, registration, and information management***

56. The country office's beneficiary registration process was not supported by a robust identification mechanism. The minimum beneficiary biographical data collected by the country office is insufficient to perform checks and provide assurance that assistance is always provided to the right beneficiaries.

57. Beneficiaries are registered at the household level, with only the name of the head of household and alternate, and the number of household members. Details of dependants' names, age, etc., are not recorded. This means that approximately 80 percent of the total number of beneficiaries are registered on SCOPE as "dummies" with no information.

### ***Privacy Impact Assessment***

58. A Privacy Impact Assessment has not been carried out to analyse the relevance and risks related to the beneficiary data collection including biometrics, and beneficiaries' protection in the context of the Niger operations. This assessment is needed to analyse the risks and recommend good practices and standards to the country office regarding the collection, storage and sharing of personal and sensitive data. The last Privacy Impact Assessment was a draft from 2021, which was never implemented.

### ***Deduplication and adjudication process***

59. The current beneficiary deduplication process is based only on beneficiary biographical data, household ID and size and locations. This approach does not consider unique identifiers such as ID card numbers in the absence of beneficiaries' biometric data, limiting the country office's ability to accurately identify potential duplicates. In October 2023, the country office added beneficiaries' pictures as deduplication criteria. However, this new process remains manual, inefficient, and time-consuming. Additionally, only 20 percent of beneficiaries have a picture in SCOPE.

60. Also, preventive controls in the cash transfer process and food distribution were inadequate in identifying duplicate beneficiaries with identical or similar names, dates of birth, and household size. An audit review of the beneficiary data sample revealed 11,000 potential duplicate payments made to beneficiaries. At the time of the audit fieldwork, the country was reviewing the validity of all those transactions: 25 percent of the sample was reviewed, and the country office confirmed nearly 1,000 beneficiaries received duplicate assistance.

### ***Beneficiaries' data quality***

61. There were consistent quality issues with beneficiaries' data collected, such as inaccurate gender or unreliable dates of birth, or errors such as household members given the same date of birth, or head of household recorded as born in 2022 or 2021. Discrepancies were also noted between the beneficiaries' household size recorded and the actual size, which impacted beneficiaries' entitlements with per-capita based activities. Lists of beneficiaries received from the Government were missing key information, and the format was incompatible with the country office format, leading to longer data cleaning and processing.

### ***Beneficiaries' identification***

62. Shorter-term and seasonal activities rely on a less secure scope paper scope card as the unique identification document for beneficiaries at distribution sites. These cards lack photo ID and are easily falsified, increasing the risk of fraudulent and redemption. This limits the country office's ability to verify that cash and food assistance is distributed to the intended beneficiary.

### ***Tracking of beneficiary paper cards***

63. The scope paper cards used for short-term and seasonal activities were not tracked. The country office does not track the cards once they are transmitted to cooperating partners for distribution, increasing the risk of fraudulent usage.



Underlying causes: Absence of a strong identification tool such as biometrics coupled with country context with limited identification documents for beneficiaries; country office tool use for beneficiary management not configured for biographical deduplication; insufficient training for CP and government staff involved in the collection of data; absence of anomalies detection tool; limited financial resources to issue a more secure card for shorter-term programmes; and limitation of payment instrument tracking tool, which is not allowing for paper scope card tracking.

#### **Agreed actions** [high priority]

The country office will

- 1) Perform a Privacy Impact Assessment with the assistance of Headquarters units and examine the option of beneficiary identification tools, including biometrics. The Privacy Impact Assessment should include a cost-benefit analysis to inform the decision to implement these new identification tools for the different types and lengths of assistance programmes.
- 2) Finalize, in collaboration with the Headquarters Delivery Systems Services unit, the deduplication script and anomalies detection tool.
- 3) The country office will:
  - (i) Establish an internal process for improved and consistent beneficiaries' data collection and data cleansing across all activities to ensure data quality.
  - (ii) Finalize the analysis and adjudication of potential duplicated payments identified in SCOPE.
  - (iii) implement oversight and preventive controls at field offices to analyse and review all distribution lists for duplicates and anomalies before payment list instructions to partners.
- 4) Enhance beneficiary identification requirements for short-term and seasonal activities by issuing scope paper cards with photo ID when it is not feasible to issue a SCOPE card.
- 5) Establish a process and develop a scope paper card tracking tool.

#### **Timeline for implementation**

- 1) 31 December 2025
- 2) 30 June 2025
- 3) 30 June 2025
- 4) 31 May 2025
- 5) 30 June 2025

## **Cash-based transfers**

64. The country office distributed USD 53 million in cash assistance in 2023. Of the cash transfer to beneficiaries, 90 percent was for asset creation, livelihood, and unconditional resources transfer activities, and 5 percent was for school meals programmes. USD 27 million was transferred to beneficiaries in cash assistance from January to June 2024. The main transfer mechanism in the Niger country office was direct cash through cash in an envelope. Four FSPs were contracted for livelihood and unconditional cash transfer assistance while CPs were used as transfer agents for the school-based programme cash assistance.

65. The FSPs could not provide the full amount of the financial guarantee required as part of the recommendation of the due diligence conducted in 2021. The country office decided to limit the maximum transfer amount per distribution cycle as compensating control.



66. Because the current delivery mechanism relies on these four FSPs, In June 2024, the country office conducted a new due diligence to contract new FSPs. Also, a market functionality index survey was conducted to inform delivery modalities available in different markets in the country office. Contracting of these FSPs was not completed at the time of the audit fieldwork.

67. The audit conducted tests and reviews of the governance arrangements, operational setup, and delivery of cash-based transfer assistance.

### Observation 5. Weaknesses in the cash transfer and assurance process

#### **Cash reconciliation process**

68. Cash assistance is provided using SCOPE. For the sample of monthly reconciliations reviewed, the country office performed the second level reconciliation to confirm that the FSPs distributed the cash assistance to beneficiaries as intended, by comparing the approved payment list to the distribution transactions list.

69. However, there were no process to analyze the discrepancies between the redemption total in SCOPE and in the FSP report for the first level reconciliation. The country office relies on the FSPs reports for the first level reconciliation and for payment. There were many instances of discrepancies between cash disbursements recorded in SCOPE and the FSP distribution reports. Some discrepancies were identified by the country office CBT assurance team more than 10 months ago but remained unexplained.

#### **Cash distribution process**

70. During the field visit, the audit observed that beneficiaries were not informed of their specific entitlement amounts, nor instructed to verify the pre-packed amount provided in an envelope by the FSPs. This practice increases the risk of fraud, such as cash diversion, or receiving an inaccurate higher amount. Multiple cases of overstatement and understatement of cash received by the beneficiary were noted during the field visit.

71. At the time of the audit reporting, the country office indicated that it had taken appropriate measures to analyze noted discrepancies in reconciliations. OIGA will review the implemented actions as part of the follow-up process after the final audit report is issued.

Underlying causes: Absence of a process to identify and review discrepancies between FSP distribution report and SCOPE data; Absence of sensitization of beneficiaries.

#### **Agreed actions** [medium priority]

The country office will:

- 1) Establish a process to systematically review all discrepancies noted between the FSP report and SCOPE beneficiaries' transactions and complete the analysis of the discrepancies identified.
- 2) Develop clear and concise material to communicate beneficiaries' entitlements.

#### **Timeline for implementation**

- 1) 31 May 2025
- 2) 31 May 2025

## Supply chain

72. Supply chain operations at the country office encompass procurement and logistics functions. During the audit period, total procurement expenditure reached USD 52.5 million, with 81 percent awarded through a



competitive process, and 19 percent exempt from competition, primarily related to purchases from sole-source providers. All procurement activities are centralized within the country office.

73. The RBD recently conducted an oversight mission on the supply chain, issuing nine recommendations – five of which have been implemented, with four still in progress. They also supported the country office by managing overland transportation, monitoring adherence to physical inventory processes, and using the Last Mile Solution (LMS) in supply chain management. A third-party company conducted a physical inventory assessment alongside the regional bureau's checks, both confirming the country office's good standing.

## Observation 6. Challenges in Last Mile delivery and commodity tracking

### **Implementation of the Last Mile Solution (LMS)**

74. The LMS is currently in use for Strategic Objective 1 activities, with plans to expand its application to other interventions. While connectivity challenges in many operational areas impact CPs' ability to fully utilize the system, monthly LMS usage reports from RBD reveal inconsistent usage trends that may suggest reluctance among some CPs to fully adopt it. These inconsistencies in LMS require additional manual data entry and checks by logistics staff, which, expose the country office to data inaccuracies, increased workloads, and inefficient time use – challenges that could be addressed with full LMS implementation.

75. These challenges, along with delays in CP distribution report submissions, impacted the accuracy of monthly reconciliation between the Country Office Monitoring and Evaluation Tool (COMET) and the Logistics Execution Support System (LESS). It also impacted supply chain planning and stock valuation and raised donor concerns over distribution delays.

### **Tracking CP commodities**

76. The country office delivered in-kind food to beneficiaries through CPs. However, they faced limited capacity to actively monitor CP stock management practices, stock use, and validate the accuracy of inventory returns from distribution points when beneficiaries do not collect their allocations. The lack of warehouse facilities at many CP locations meant that direct deliveries to distribution sites were needed. Gaps in beneficiary awareness increased exposure to risks of aid diversion. While CPs reported some stock returns, in most cases, available reports indicate full distribution.

77. As of June 2024, the country office had Global Commodity Management Facility (GCMF) stock valued at USD 33 million and about 54,689 metric tons stored in its warehouses, with an additional stock of about 13000 metric tons expected to be received. This stock had been warehoused for over a year without a clear usage plan. This limited strategy, combined with access and security challenges, poses a risk of stock quality deterioration and exposes the country office to food safety risks, particularly in the absence of a food safety and quality specialist to conduct regular food quality checks.

Underlying causes: Connectivity, challenges, and possible resistance from cooperating partners to using the Last Mile Solution; and insufficient staffing, plus access and security limitations to monitoring cooperating partner activities.

### **Proposed agreed actions** [medium priority]

The country office will:

- 1) Establish processes for field offices to enforce the usage of the Last Mile Solution LMS by including offline functionality for data reconciliation when partners return to network areas, clauses in the field-level agreements with cooperating partners and hold accountable those intentionally circumventing processes.





- 2) Perform risk-informed spot checks on cooperating partners' distribution sites to mitigate the risk of aid diversion and any related malpractices.
- 3) Assess the need to hire a food safety and quality specialist to meet the country office's needs for continuous food quality checks and inspections.

#### **Timeline for implementation**

- 1) 30 June 2025
- 2) 30 June 2025
- 3) 28 February 2025

## **Cooperating partner management**

78. The RBD conducted a joint oversight assessment of the WFP operation in Niger focusing on CP management among other areas. It issued three high-priority recommendations: (i) finalization and approval of standard operating procedures for CP Management; (ii) assigning the Risk Unit a lead role in planning and prioritizing spot; and (iii) CP capacity assessments are not performed. Two recommendations have been implemented, while the issue of performing capacity assessments remains outstanding. At the time of the audit fieldwork, all CPs have been under contract with WFP since 2018. In 2023, the country office launched a call for expressions of interest to update its partnership base, using the United Nations Partner Portal (UNPP) in line with WFP's global guidelines. As a result, 89 partners were pre-selected, and subsequent calls for proposals were issued, targeting resilience and emergency response initiatives for 2024–2025.

79. The audit evaluated governance structures and key controls designed to mitigate risks in the management of partner organizations, focusing on a sample of ten out of 21 active partners during the audit period. This assessment included: a review of the partner selection process; management of the cooperating partner committee; capacity building; conformity of field-level agreements; performance evaluation; spot checks; and partner reporting.

### **Observation 7. Inadequate management of cooperating partners**

#### ***Selection and assessment of cooperating partners***

80. The country office conducted its due diligence process through the UNPP; however, there was insufficient detail and documentation available to review and verify the specific steps and criteria used to approve the partners' selection. The audit also noted that capacity assessments were not conducted, resulting in a missed opportunity to identify areas of improvement, develop tailored capacity-strengthening plans and determine assurance activity frequency. Additionally, the office did not establish CP risk profiles with detailed risk assessments for each partner or create an improvement plan to mitigate identified risks.

#### ***Performance evaluation***

81. The cooperating partners' evaluation process is conducted by field offices; however, for the ten selected partners, there was insufficient evidence of oversight and review by the head office.

82. The evaluation templates used by cooperating partners were standardized and did not account for specific complexities of each programme activity. This generic approach limits the ability to capture CP weaknesses in programme implementation and to assess program-specific outcomes and partner performance.

#### ***Assurance activities***

83. During the audit period, the country office conducted and finalized only four oversight spot checks of non-governmental organizations. These checks primarily focused on financial verifications and were conducted



without a risk-based or systematic approach. In July 2024, the country office introduced prioritization and sampling criteria within a new spot-check selection tool.

### **Review of cooperating partner's invoices and expenditure reports**

84. The country office's review process for CP invoice payments, involving program reviews at the field office, has contributed to delays and inefficiencies. An analysis of 850 CP invoices from 2023 to 2024 revealed that payments for 75 percent of invoices were delayed by over a month, with some exceeding two months. Although intended to ensure accuracy, this process has led to CPs raising concerns about lengthy delays, worsened by a lack of timely communication and follow-up from the country office.

85. Whereas invoices are expected to be raised in the invoice tracking system as and when received, offline steps in the invoice review process further hinder the country office's ability to monitor delays and identify bottlenecks. These inefficiencies pose substantial operational and reputational risks and could impact program implementation and partnerships with CPs.

Underlying causes: Limited staffing resources; inconsistent oversight and assurance processes result in challenges in conducting capacity assessments and spot checks; lengthy invoice review process at the field office level and delayed communication with partners.

#### **Agreed actions [high priority]**

The country office will:

- 1) Update capacity assessments and due diligence processes for all non-governmental organizations and create a register with specific risk assessment profile for each partner. Implement, based on the partner's risk profile, an improvement plan to address and mitigate identified risks effectively.
- 2) Develop and implement customized evaluation templates for implementing partners that incorporate the specific complexities and key performance indicators unique to each programme activity.
- 3) Conduct monthly reviews of pending invoices and enhance handover, training, and coaching processes for partners to improve their understanding of financial reporting requirements.
- 4) Finalize and approve the standard operating procedures for spot checks. Schedule spot checks during each programme implementation period based on established prioritization criteria, and plan mandatory follow-up missions for all spot checks rated as 'Insufficient' to ensure that corrective actions are implemented.

#### **Timeline for implementation**

- 1) 31 December 2025
- 2) 31 December 2025
- 3) 30 June 2025
- 4) 30 April 2025

## **Monitoring**

86. The country office developed a monitoring strategy covering the 2020–2024 Country Strategic Plan period. This strategy was revised in September 2024 and extended to the end of 2025 to allow for thorough consultations with the transitional Government and United Nations agencies as part of preparations for the upcoming Payment Service Providers cycle (2026–2030).

87. Monitoring activities encompass various mechanisms, including third-party monitoring (TPM), remote monitoring, and direct monitoring by WFP field monitors, to ensure comprehensive oversight and effective program implementation, aligning with the layered approach outlined for a large country office.



88. The audit reviewed the country office's monitoring processes, including monitoring plans, tools, data quality and validation processes, and monitoring reporting.

### Observation 8. Weaknesses in monitoring strategy, execution, and issues management

#### **Monitoring planning and coverage**

89. The country office did not meet the Minimum Monitoring Requirements for frequency and coverage, which required visits to distribution sites every quarter and at least one visit per year for activity implementation. The monitoring strategy developed by the country office aimed at covering 140 percent of cash and in-kind distribution sites, and 80 percent of implementation sites over the year. In 2023, less than two-thirds of scheduled monitoring visits were completed, and only 61 percent of planned visits were conducted. This trend continued into the first half of 2024, with visits not completed as scheduled.

90. The audit also found that monitoring plans were not integrated with access challenges and documented access constraints. Areas excluded from monitoring plans were not always due to security and access constraints and were not supported by a clear rationale.

91. At the time of the audit fieldwork, the country office was implementing a risk-based monitoring approach to prioritize monitoring sites, considering access, security, and resources available.

#### **Data validation**

92. The reconciliation of distribution plans and monitoring reports was not systematic. The audit could not triangulate data reported by CPs against distribution planning figures, actual physical counts and data reported through monitoring reports. The data triangulation and validation processes are critical to WFP operations, especially given the reliance on third-party monitoring in remote areas of the country.

#### **Management of monitoring issues**

93. The country office and field offices did not effectively track the implementation of corrective actions identified through process monitoring. At the time of audit fieldwork, 88 percent of the findings remained unresolved. Also, resolved monitoring issues were not adequately documented, which hampers the ability to inform programme decision-making.

94. Monitoring data, CPs' feedback, and CFM data were not consolidated into the same database to identify, escalate, and follow up on trends, risks, and issues to inform programmatic decisions and strengthen internal controls.

Underlying causes: limited capacity for monitoring activities due to access restrictions and insufficient resources; limited oversight of monitoring activities, results, and feedback; inadequate guidance and use of monitoring data validation and reporting tools.

#### **Agreed actions** [medium priority]

The country office will:

- 1) Implement a monitoring strategy to ensure compliance with frequency and coverage standards. Specifically, at least one annual visit should be scheduled for each implementation site.
- 2) Establish monitoring plans based on risk exposure and alignment with documented access constraints.
- 3) Establish a new process to improve validation and cross-checking of partner-reported information. Prior to submitting reports in COMET, field offices should ensure that data is compared with distribution planning figures, actual physical counts, and records in LESS and COMET.



- 4) Develop a process to consolidate, analyse, and resolve beneficiary complaints and feedback from multiple sources into the same database to support effective decision-making.

**Timeline for implementation**

- 1) 31 December 2025
- 2) 30 March 2025
- 3) 31 December 2025
- 4) 30 June 2025



## Annex A – Agreed action plan

The following table shows the categorization, ownership and due date agreed with the audit client for all the 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 country office level.

| # | Observation (number / title)  | Area                                   | Owner          | Priority | Timeline for implementation  |
|---|---|--|----------------|----------|--|
| 1 | Insufficient oversight over field operations                            | Risk management and oversight          | Country office | High     | 1. 31 March 2025<br>2. 30 June 2025<br>3. 30 June 2025<br>4. 31 July 2025                      |
| 2 | Challenges in programme activities planning                             | Programme management                   | Country office | Medium   | 1. 30 June 2025<br>2. 31 March 2025<br>3. 30 September 2025                                    |
| 3 | Insufficient beneficiary community engagement and protection activities | Accountability to Affected Populations | Country office | High     | 1. 31 May 2025<br>2. 30 June 2025  |
| 4 | Control gaps in beneficiaries' registration and data processing         | Beneficiaries' identity management     | Country office | High     | 1. 31 December 2025<br>2. 30 June 2025<br>3. 30 June 2025<br>4. 31 May 2025<br>5. 30 June 2025 |
| 5 | Weaknesses in cash transfer and assurance process                       | Cash-based-transfers                   | Country office | Medium   | 1. 31 May 2025<br>2. 31 May 2025   |
| 6 | Challenges in last-mile delivery and commodity tracking                 | Supply chain                           | Country office | Medium   | 1. 30 June 2025<br>2. 30 June 2025<br>3. 28 February 2025                                      |
| 7 | Inadequate management of cooperating partners                           | Cooperating partners management        | Country office | High     | 1. 31 December 2025<br>2. 31 December 2025<br>3. 30 June 2025<br>4. 30 April 2025              |
| 8 | Weaknesses in monitoring strategy, execution, and issues management     | Monitoring                             | Country office | Medium   | 1. 31 December 2025<br>2. 30 March 2025<br>3. 31 December 2025<br>4. 30 June 2025              |

## Annex B – Definitions of audit terms: ratings and priority

### 1 Rating system

The internal audit services of the United Nations Development Programme, United Nations Populations Fund, United Nations Office for Project Services and WFP adopted harmonized audit rating definitions, as described below:

**Table B.1: Rating system**

| Rating                              | Definition  |
|-------------------------------------|---|
| <b>Effective / satisfactory</b>     | 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.  |
| <b>Some improvement needed</b>      | 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.<br><br>Issue(s) identified by the audit were unlikely to significantly affect the achievement of the objectives of the audited entity/area.<br><br>Management action is recommended to ensure that identified risks are adequately mitigated. |
| <b>Major improvement needed</b>     | 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.<br><br>Issues identified by the audit could negatively affect the achievement of the objectives of the audited entity/area.<br><br>Prompt management action is required to ensure that identified risks are adequately mitigated.            |
| <b>Ineffective / unsatisfactory</b> | 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.<br><br>Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area.<br><br>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**

|               |  |
|---------------|--|
| <b>High</b>   | 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. |
| <b>Medium</b> | 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.   |
| <b>Low</b>    | 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.<sup>10</sup>

### **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 that 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 that 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.

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<sup>10</sup> 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

|        |   |
|--------|---|
| AAP    | Accountability to Affected Population             |
| CBT    | Cash-based transfer                               |
| CFM    | Community feedback mechanism                      |
| COMET  | Country Office Monitoring and Evaluation Tool     |
| CP     | Cooperating Partner                               |
| ECOWAS | Economic Community of West African States         |
| CPC    | Cooperating Partner Committee                     |
| FLA    | Field Level Agreement                             |
| FSP    | Financial service provider                        |
| GAP    | Global assurance plan                             |
| LESS   | Logistics Execution Support System                |
| LMS    | Last Mile Solution                                |
| RACI   | Responsible, Accountable, Consulted, and Informed |
| RBD    | Regional Bureau for Western Africa                |
| UNHCR  | United Nations Refugee Agency                     |
| USD    | United States dollars                             |
| WFP    | World Food Programme                              |