

14 January 2025

Management Comments to the Internal Audit of WFP Operations in Niger (AR/24/22)

WFP Management welcomes the observations made by the Office of the Inspector General (OIG) in its internal audit report on WFP operations in Niger (AR/24/22), covering the period from 1 January 2023 to 30 June 2024. The report's focus on risk management, oversight, cooperating partners management, supply chain, beneficiary identity management, cash-based transfers, and monitoring is highly valued.

Operating in Niger has been particularly challenging due to food insecurity, political instability, and operational constraints. The political events that unfolded in Niger since July 2023 led to the imposition of border closures by the Economic Community of West African States (ECOWAS), further complicating supply chains and humanitarian access. Despite these challenges, WFP has continued to deliver essential assistance and support as per the Niger country strategic plan (CSP) for 2020-2024. This plan aims to reduce food insecurity, improve nutrition, and enhance self-sufficiency, while aligning with national priorities and the United Sustainable Development Cooperation Framework (UNSDCF) for Niger.

WFP Management acknowledges the audit's conclusion of **"major improvement needed"** and agrees with the four high and four medium-priority observations. The corresponding agreed actions have been initiated, with completion expected within the agreed timelines. These actions align with WFP's existing management priorities and control strengthening efforts.

Significant efforts are underway to address the audit's observations. WFP Management notes that the country office's risk register is being updated to link root causes with mitigating actions, ensuring optimal fraud risk integration. Regular control self-assessments are being established, and the risk profile will be shared with external stakeholders for greater transparency and coordination. A country-wide protection analysis is under preparation, along with assessments of cooperating partners' protection capacities. In addition, a comprehensive community engagement strategy is being developed to enhance beneficiary communication channels and to address underreporting. WFP will also carry out a Privacy Impact Assessment (PIA) and explore the possibility of using biometrics to improve beneficiary identification. Deduplication processes and data accuracy controls are also being reinforced using advanced data analysis tools. Capacity assessments are being conducted for all partners, with tailored risk profiles and customized performance evaluation templates being developed to enhance oversight and assurance activities.

Furthermore, WFP Management continues to work on mitigating access constraints, strengthening its internal control processes, and developing beneficiary sensitization materials to ensure transparency of entitlements. The use of the Last Mile Solution is being expanded, with risk-based spot checks to improve commodity tracking and prevent diversion, while monitoring strategies are being enhanced to ensure compliance, improve data validation, and address unresolved findings.

WFP Management is committed to reviewing the implementation of these actions regularly and will provide updates through WFP's corporate tracking tool. The Regional Bureau for Western Africa will offer guidance and technical support to the country office as needed.



WFP Management thanks OIG for their constructive engagement and thorough analysis. Implementing the agreed actions will significantly enhance operational effectiveness and strengthen WFP's governance, risk management, and internal control processes in Niger.