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# Internal Audit of WFP's Regional Bureau for the Middle East, Northern Africa and Eastern Europe

Office of the Inspector General  
Internal Audit Report AR/24/23



World Food  
Programme

December 2024



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## I. Executive summary

### Introduction and context

1. As part of its annual work plan, the Office of Internal Audit conducted an audit of the WFP Regional Bureau for the Middle East, Northern Africa and Eastern Europe that focused on the period 1 January 2023 to 30 September 2024.

2. The regional bureau provides direct support to 15 country offices in the region and calls on headquarters for additional support as needed. In alignment with terms of reference issued in 2019, the regional bureau's responsibility is based on the following three pillars: i) strategic direction and guidance (positioning WFP in the region and supporting country offices); ii) technical support (including facilitating emergency preparedness and response); and iii) management oversight (including assessment of country office performance, risk and compliance).

### Audit conclusions and key results

3. Based on the results of the audit, the Office of Internal Audit reached an overall conclusion of **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.

4. The scope of the audit covered governance and risk management (including tone at the top and management of the Global Assurance Project), cross-cutting areas such as wellness and knowledge management, and specific testing on emergency preparedness and response in the areas of supply chain logistics and transports, management services and programme emergency. The audit opinion refers to the areas in scope and does not extend to other areas, processes or transactions not reviewed during the course of the audit.

5. The regional bureau responded to six sudden-onset emergencies during the audit period, while also managing ongoing major crises. Despite severe budget cuts, continuous corporate organizational changes, and consecutive emergencies in the region, the regional bureau effectively assisted the country offices under its purview.

6. The audit identified numerous positive practices within the regional bureau, including a clear strategy, focused and efficient operations meetings, management's openness, and communication with employees. Risk management and fraud prevention practices were mature and established and allowed for adequate support to multiple country offices facing crisis situations. The regional bureau's constant focus on emergency preparedness and response allowed for prompt support to back-to-back emergencies experienced over the audit period and led to innovative approaches in supporting country offices despite limited means.

7. The audit report contains three medium-priority observations, two of which are addressed at the corporate level: (i) expansion of the traditional role of the regional bureau into running multiple humanitarian corridors, requiring closer monitoring of exceptions by WFP supply chain management, (ii) development of key wellness standards and indicators and the WFP Duty of Care Accountability Framework which requires concrete operationalization, and (iii) knowledge management within the regional bureau which could be at risk of losing momentum due to budget constraints and conflicting priorities.

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

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

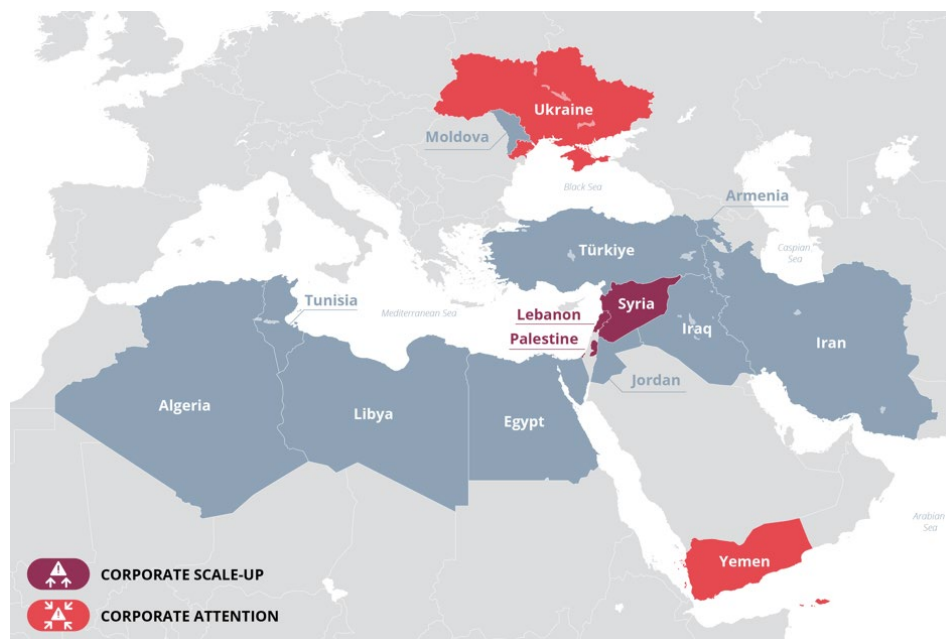
## II. Context and audit scope

### WFP Regional Bureau for the Middle East, Northern Africa and Eastern Europe

10. WFP's Regional Bureau for the Middle East, Northern Africa and Eastern Europe (RBC) comprises 15 country offices and operates in a challenging context. The region faces an unprecedented level of crisis, involving conflicts, political turmoil, refugee crises, environmental disasters and economic downturn. Two corporate scale-ups are currently active in the region: the State of Palestine emergency<sup>1</sup> and Lebanon-Syria;<sup>2</sup> and two operations (Ukraine and Yemen) are under corporate attention.

11. Over the last two years, WFP has responded to six sudden onset emergencies in the region: the Türkiye-Syria earthquake, the Sudan refugee influx in Egypt, the Armenia refugee influx, the Libya flood response, and the emergency responses in Palestine and Lebanon, and has continued its support to ongoing crisis (Ukraine, Syria and Yemen). In 2024,<sup>3</sup> the number of acutely food-insecure people in the region rose to over 41 million from 36.7 million in 2023.<sup>4</sup> The RBC region had the highest number of forcibly displaced people within WFP operations, 21.2 million, in 2024. Eight of the high-risk operations as per the WFP Global Assurance Project<sup>5</sup> are in the RBC region (Algeria, Egypt, Lebanon, Libya, the State of Palestine, Syria, Ukraine, and Yemen).

Map 1: Countries of corporate concern<sup>6</sup> in RBC region as of November 2024



12. As of September 2024, the regional bureau comprised 183 staff, of which 73 were international staff (fixed-term and consultants). Overall, there were 2,871 staff in the region, of which 2,391 (83 percent) were national staff.

<sup>1</sup> On 14 October 2023, the WFP emergency phase designation of "Corporate Scale-Up" was activated for the State of Palestine as per OED 2023/003 "WFP Emergency Activation Protocol." This was extended in three-month tranches until 12 October 2024. In October 2024, it was exceptionally extended for a further three months, from 13 October 2024 to 12 January 2025 (inclusive).

<sup>2</sup> On 16 October 2024, the WFP emergency phase designation of "Corporate Scale-Up" was activated for Lebanon and Syria until 7 April 2025, as per OED 2023/003 "WFP Emergency Activation Protocol."

<sup>3</sup> [WFP 2025 Global Outlook](#)

<sup>4</sup> [Global report on food crisis 2024](#)

<sup>5</sup> [Update on the Global Assurance Project, First Executive Board Regular Session 2024](#)

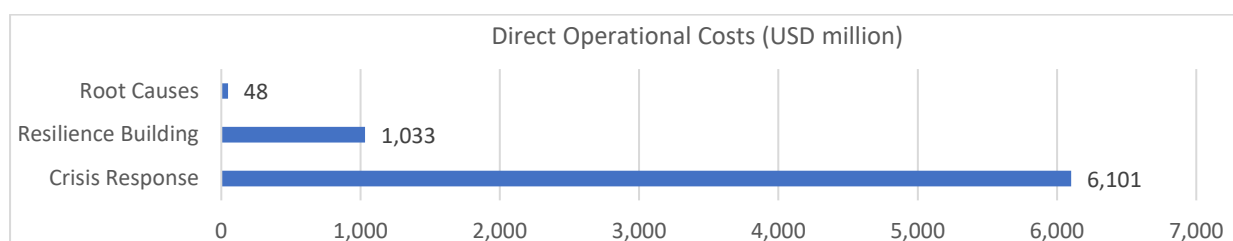
<sup>6</sup> Data source: WFP Corporate Alert System May 2024



13. Through a variety of programmatic activities and delivery transfer modalities in the region, WFP reached 36.2 million beneficiaries in 2023<sup>7</sup> and 18.8 million by September 2024. According to the 2024 projected operational requirements for the respective country strategic plans, the largest country offices in the region are Yemen (USD 1.1 billion), Syria (USD 1 billion), and the State of Palestine (USD 962.5 million). RBC plans to reach 26.2 million<sup>8</sup> beneficiaries by the end of 2024.

14. RBC's total original implementation plan<sup>9</sup> for 2023 totalled USD 4.5 billion, with direct operational costs of USD 4.1 billion. For 2024, the implementation plan is projected at USD 3.4 billion, with direct operational costs of USD 3.1 billion. During the audit period, the regional focus was crisis response (85 percent), followed by resilience building (14 percent) and root causes (1 percent).

Figure 1: RBC direct operational costs by focus area<sup>10</sup> 2023–2024



15. Following a peak in 2022, the current tight funding landscape is leading WFP (and other humanitarian actors) to scale back assistance and refocus efforts<sup>9</sup> on the most severe needs. As a consequence, nearly all large WFP operations have reduced or plan to substantially reduce their activities. At the RBC level, this has translated into an overall 25 percent budget cut across the office, affecting dozens of positions. The 2025 projected operational requirements<sup>11</sup> for RBC are the highest within WFP at USD 4.9 billion.

16. In 2019, WFP issued terms of reference<sup>12</sup> for regional bureaux and headquarters and set out how the two entities support country offices across three pillars: i) strategic direction and guidance; ii) technical support; and iii) management oversight. These terms of reference were being revisited at the time of the audit fieldwork, as WFP was undergoing significant structural changes.

17. Following the external audit on oversight by management in 2022,<sup>13</sup> the WFP Risk Management Division issued a new Framework for Management Oversight in March 2023. The circular<sup>14</sup> clarifies expectations for management oversight conducted by regional bureaux and global functions in their second-line capacity and outlines the principles and responsibilities for delivery, reporting, review, and follow-up action of management oversight findings.

## Objective and scope of the audit

18. The audit's objective was to provide assurance on the effectiveness of governance, risk management and internal controls relating to RBC. The scope of the audit included selected key process areas for a partial coverage (governance, including tone at the top and a review of the implementation of WFP Global Assurance Project, knowledge management and wellness), focusing on RBC's fulfilment of its role as per the regional bureau terms of reference as described in [paragraph 16](#). A sample of additional technical areas, with a focus on

<sup>7</sup> Data source: 2023 Internal WFP dashboard

<sup>8</sup> Data source: 2024 Internal WFP dashboard

<sup>9</sup> Data source: WFP Internal Country Strategic Plan platform

<sup>10</sup> Focus areas: WFP supports through needs-based approaches for relief activities (in the crisis response and resilience building focus areas) and resource-based approaches for development activities (in the root causes focus area)

<sup>11</sup> [WFP Global Outlook 2025](#)

<sup>12</sup> Terms of reference, WFP Headquarters and Regional Bureaux, February 2019

<sup>13</sup> [Report of the External Auditor on oversight by management WFP/EB.A/2022/6-I/1](#)

<sup>14</sup> Framework for Management Oversight at WFP, OED2023/007, March 2023



emergency preparedness and response (programme emergency, transport and logistics, and management services), was also selected for detailed testing. Such audits contribute to an annual and overall assurance statement to the Executive Director on governance, risk management and internal control processes.

19. Two key ongoing corporate initiatives further impacted the scope of the audit:

- **Country Office Support Model Optimization and Simplification:** In 2022, WFP started to design and test a single accountability model with the objective of providing more effective support to country offices through singular accountability, for technical support residing with global teams. Global teams are formed by the optimized combination of the given functional capacities from headquarters and regional bureaux now working as one team, with given expertise under one accountability line to the functional director. A pilot was launched in March 2023 in RBC and was still ongoing at the time of the issuance of this audit report.
- **Business Operation and Organization Strategic Transformation project:** In response to the complex global challenges facing the entire humanitarian sector, in 2023, WFP launched an internal review of its organizational structure. After a new organizational configuration at the divisional level, WFP undertook a review of its regional configuration, the goal of which was to clarify roles and responsibilities at headquarters and regional bureaux in the areas of strategic guidance, technical support and management oversight. The final outcomes of the project, including updated terms of reference for global headquarters and functions, were still being finalized at the time of the issuance of the audit.

20. The audit covered the period from 1 January 2023 to 30 September 2024. Where necessary, transactions and events pertaining to other periods were reviewed. The audit team conducted the fieldwork in November 2024, including a visit to the regional bureau's office Cairo.

21. 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

22. Three medium-priority observations arose from the audit of the areas in scope and are classified accordingly. Observations that resulted in low-priority actions are not included in this report.

### Context and contributing factors

23. The audit revealed some gaps and identified their underlying causes for each tested area. The combination of testing and structured interviews highlighted specific areas of concern that are largely beyond the regional bureau's control due to contextual and organizational factors.

#### *Capacity for emergency support and ongoing scale-ups*

24. RBC faces significant challenges supporting consecutive emergencies and managing ongoing operational scale-ups due to budget constraints. Over the last two years, WFP has responded to six sudden onset emergencies in addition to its continuous support and response to ongoing major crises (see [paragraph 11](#)). Current staffing levels for emergency response are at their limit, which severely impacts time for regular business-as-usual activities. While the regional bureau has relied on temporary duty assignments and roving officers to alleviate this burden, this approach is insufficient, leading to competing priorities; this is aggravated by depleted country office structures and limited staff availability,<sup>15</sup> a situation further worsened by financial restrictions that impact the oversight of 15 country offices.

25. The pressure of attending the numerous meetings and taskforces related to ongoing scale-ups places a significant strain on the regional bureau's management and senior staff, diverting attention from routine duties and effective crisis response. At regional level, the global exhaustion of emergency response resources, despite corporate improvements such as the surge roster, highlights the need for enhanced local skill development (at country office level) to maintain robust support capabilities.

26. WFP's ongoing structural changes and corporate initiatives have resulted in instability, disrupting daily operations and creating uncertainty for employees, who face issues such as staff reductions, changing reporting lines, and fears of job loss. The regional bureau's risk register identified this instability as the top risk for 2024, with corresponding mitigation strategies already in place.

#### *Support to non-emergency country offices*

27. While the regional bureau's primary focus remains on emergency preparedness and response planning, its ability to adequately support non-emergency countries transitioning towards resilience-building is a concern. The challenge arises as the regional bureau navigates its dual responsibilities of overseeing emergency responses and providing strategic support to countries with different operational needs.

28. In contexts where country offices possess substantial national capacity and experienced international staff, the regional bureau's role has shifted towards advocacy and high-level strategic oversight instead of direct operational support (e.g., strong second line of defence with experienced risk officers). Balancing these varied roles requires careful resource allocation to ensure that non-emergency programmes receive sufficient attention while maintaining an agile response to crisis situations.

### A. Governance and management oversight

29. The audit examined the regional bureau's governance and management practices, reviewing its approach to planning, monitoring, and reporting on finances, strategy, and operations. This included assessing the

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<sup>15</sup> [Internal Audit of WFP's Staffing in Emergencies AR/23/11 September 2023](#)



effectiveness of committees, tone at the top, financial and operational plans and reports, and risk management activities. The audit also evaluated regional management and coordination of the Global Assurance Project for the eight high-risk countries under RBC's purview. No audit observation is raised in this section.

#### *Strategy and tone at the top*

30. During the audit period, RBC developed a 2024 strategy with clear priorities, focusing on emergency preparedness and response, effective national social protection systems, climate change, and water scarcity, and self-reliance for refugees. The regional director emphasized the importance of the strategy and the approach, by further communicating directly with country directors and regional heads of units, and by regularly addressing the whole region via different channels (e.g., regular all-staff meetings, emails and the use of an internal Yammer platform). The regional director also held specific sessions with staff impacted by recent events (for example with the Egyptian staff at the time of the devaluation, with Lebanese and Syrian staff at the start of the escalation in 2024, or with Gaza staff as well during the audit period). Mechanisms to monitor progress against strategic objectives were in place.

31. RBC management established a weekly operations meeting, chaired by the regional director, focusing on key updates, including security and risk considerations. Audit testing showed that notes for the record are duly taken, and heads of units have direct access to management. In addition to regular meetings and committees, RBC senior management frequently addresses staff in the region and communicates major initiatives and key updates.

#### *Risk management*

32. In 2024, RBC relaunched the risk and oversight committee, to address various aspects of risk, oversight, internal controls, and audit. Chaired by the regional director, the committee has developed a detailed risk analysis, and divided the 2024 regional bureau's risk register into three categories: regional risks, internal risks within RBC, and country offices' risks. The committee's focus included the regional bureau's inability to provide support and oversight due to lack of funding and capacity, particularly during emergencies. The highest priority in the 2024 RBC risk register is change management: the regional bureau constantly revisits and reassesses how it can support and oversee country offices efficiently, considering the constant organisational changes, coupled with reduced capacity and ongoing gaps in the required level of budget. The top risks faced by country offices in the region include regional conflicts in the State of Palestine, Ukraine, Syria, and Yemen, as well as insufficient funding affecting the entire region and staff security concerns.

33. The risk management team in RBC comprised an international staff (also temporarily performing the role of global anti-fraud and anti-corruption officer and officer in charge of the risk management unit) and a national officer. Despite being stretched, the unit supported risk officers in the region, conducted or supported multiple fraud risk assessments and fraud training across the region, and carried out the standard WFP risk assurance exercises over the audit period (such as the Executive Director assurance statement, risk register, remote oversight and support missions to country offices in the region).

#### *Global Assurance Project*

34. The knowledge generation unit within RBC supported the eight high risk operations in providing updates and plans for the Global Assurance Project. The technical support the regional bureau provided was extensive: development of risk-focused templates in an effort of standardization across the eight operations and one-to-one engagement on specific topics. The regional bureau also engaged continuously with WFP headquarters, through the bi-weekly taskforce updates, and to ensure alignment and coordination with other resources and keep up to date with standards, progress, and templates.

## **B. Resource management**

35. The audit performed specific testing on RBC management services, focusing on emergency preparedness and response. No audit observation is raised in this section.





36. Under the lead of the regional management services officer, in 2024, the unit reassessed its preparedness and capacity building activities. This entailed: gathering feedback on the emergency preparedness checklists from country offices and identifying training needs; developing lessons learned on past emergencies and analysing key issues and areas for improvement; and developing a detailed training plan at both regional and country office levels across various service lines. The management services unit within RBC focuses on maintaining constant levels of awareness and ensuring knowledge is shared by organising training sessions, weekly communications, and webinars on specific business processes. The unit reassessed the various levels and skills within the regional team to highlight gaps and opportunities for growth. Rosters were jointly developed with human resources, at both regional and local levels, which allowed for prompt identification of staff in case of emergency.

37. With the collaboration of the regional wellness unit and other units, the management services unit in RBC supported the Gaza personnel in the Gaza Strip (hereinafter referred to as Gaza), at the inception of the crisis, which included: procurement of essential and private supplies; coordination and protocol arrangements for evacuated staff; and logistical support for the Gaza corridor team, including the allocation of facilities for the Gaza surge team located in Cairo.

### C. Programme

38. The audit performed specific testing on RBC programme emergency preparedness and response. No audit observation is raised in this section.

39. During the audit period, the emergency preparedness and response team within RBC played a pivotal role in coordinating the various units and supporting responses to multiple crises. The support in coordinating and developing concepts of operations was provided at both regional and country office levels, by coordinating the various regional units in preparing scenarios and responses for regional crises or assisting country offices in developing their responses.

40. In early 2024, the Programme unit coordinated a sub-regional country directors' meeting (The State of Palestine, Lebanon, Jordan, Syria, Iraq, Iran, Egypt, and Yemen). Led by the regional director, the meeting was an opportunity to present scenarios and contingency plans; and was followed by specific outcomes and action points. By September 2024, RBC had further developed a regional concept of operations for a simultaneous corporate scale-up of operations in Lebanon, Syria, Iraq and Jordan under a regional conflict scenario. The regional response was proactively planned through risk analysis and the identification of requirements for personnel, equipment, food stocks, and, crucially, supply chain corridors and a regional pipeline. This preparation significantly reduced lead times and enabled a swift response once the corporate scale-up was declared in October 2024.

41. Additionally, the emergency and preparedness Programme unit within RBC supported the regional units and country offices by overseeing and validating corporate emergency preparedness checklists, challenging and supporting the local concepts of operations or contingency plans, and identifying staff and coordinating movements for temporary duty assignments.

### D. Operations

42. The audit performed specific testing on supply chain transports and logistics, with a focus on emergency preparedness and response and corridor management.

43. In coordination with other units, the RBC supply chain unit developed analysis and preparedness actions in response to the lessons learned and experience during the 2024 Gaza response, as well as the other supply chain challenges over the past two years, including: supply chain regional concept of operation for the crisis in the State of Palestine and Lebanon with extension to Syria and Iraq; scenarios and impact analysis of a regional war; and supply chain lessons learned. The regional supply chain unit organized temporary duty assignments and missions to high-risk and impacted countries, produced concepts of operations for scale-up responses, and



conducted training for newly hired staff for emerging operations and corridors. The unit also undertook all contracting work for the humanitarian corridors it supports, including Egypt-Sudan, Egypt-Gaza, Egypt-Jordan and recently Egypt-Lebanon.

44. In November 2023, a humanitarian corridor from Jordan to Gaza was activated by the Jordan Country Office and formalized in a four-year Memorandum of Understanding (MoU)<sup>16</sup> between the Jordan and the State of Palestine Country Offices in April 2024. While such internal agreements are not legally binding as WFP operates under one single legal entity, the establishment of MoUs and related approvals remains good practice for clarifying roles and responsibilities among multiple stakeholders.

45. Audit testing also included a detailed review of the various delegations of authority from WFP supply chain management to the regional director (temporarily allowing cargo movements in support of the various corridors). No anomalies were identified, and all reviewed records were signed and adequately documented.

### Observation 1: Corridor management

*Expansion of the regional bureau's traditional roles of oversight, support and guidance*

46. There are precedents for regional bureaux operating corridors when there is no country office presence or the country office does not have the required capacity. For example, RBC previously operated an overland corridor from Egypt to Eastern Libya for the Libya Country Office. What is distinct about the Egypt to Gaza corridor is its scale (and therefore the need for dedicated staffing). During the audit period, RBC's role in the humanitarian corridor processes in the region has substantially shifted, not only in supporting or overseeing the various corridors in place, but also by stepping in and becoming the key operator:

- The deteriorating humanitarian situation in Gaza has required that WFP deliver a swift and substantial response, prioritizing the establishment of logistical infrastructure near the Rafah border to meet the growing needs inside Gaza. Since the onset of the Gaza crisis, WFP has activated the Egypt corridor, facilitating the procurement, receipt, and delivery of food assistance to Gaza through Egypt's Rafah crossing. To ensure the efficient operation of this corridor and address the Egypt Country Office limited capacity, RBC has stepped in by mobilizing support and deploying surge teams of logistics staff to establish and manage the corridor on behalf of the Egypt Country Office. This strategic approach has allowed the Egypt Country Office to focus on its in-country operations, maintain its limited staffing capacities, and mitigate associated risks effectively.
- The Sudan operation has been proactively exploring alternative corridors to maintain the flow of commodities into the country, anticipating potential disruptions at traditional entry points. To tackle this challenge, the Sudan Country Office collaborated with both the Egypt Country Office and RBC to seek support in activating the Egypt-Sudan corridor through Wadi Halfa. Notably, during the Sudan Emergency of 2023, RBC played a pivotal role in supporting the Egypt Country Office by establishing logistical services within Egypt to facilitate the emergency response.

47. The corridor management structure is fully integrated into RBC's operations, with a team headed by an international staff, reporting to the regional supply chain officer and primarily supporting the supply chain needs of the State of Palestine Country Office. The roles and responsibilities of employees managing corridor operations versus the ones within the regional bureau providing oversight were not clearly documented in a

<sup>16</sup> This MoU established the foundational principles and methodologies for setting up and managing the corridor (key provisions include guidelines for budgeting, operational oversight, staff management, and equitable cost-sharing arrangements). Under this MoU, the service provider is the Jordan Country Office, the service receiver is the Palestine Country Office, with RBC acting as a support and oversight party. An addendum was signed in May 2024, extending the content, principles and methodologies established in the initial MoU to all and any corridor settled in the region until 2028.



standard operating procedure, which could lead to risks of inconsistent execution, weak knowledge management, segregation of duties issues or unclear accountabilities.

#### *Exception management*

48. In addition to running the corridor, the emergency in Gaza has been unique in its scale, length and political implications. The regional bureau continuously monitors exceptions, and runs corridor operations while also providing constant support and oversight to the other parties involved (Jordan, Syria, and Lebanon Country Offices). For example, WFP staff are not allowed to be present at Gaza crossing points when trucks bringing cargo from corridors are being offloaded, therefore, there are no means to confirm offloading and issue receipt waybills for these trucks. In some cases, interim standard operating procedures have been developed to account for this exception management on a medium-term basis and to pay transporters adequately (this is the case for the Jordan Country Office), while in other cases, standard operating procedures for the RBC-ran corridors are lacking.

49. Supply chain management in WFP has maintained strong levels of verification and oversight by looking at each case individually and signing post-mortem notes for the record, if a process departs from standard corporate guidance. This is however not reassessed regularly and could lead to inconsistencies.

Underlying cause(s): Conflict, security and access.

#### **Agreed Actions** [Medium priority]

1. The Supply Chain Logistics Branch will regularly review corridor arrangements, delegations of authority, and exception management (at least on a quarterly basis) to ensure all supporting and approved documentation remains relevant and sufficient.
2. The Supply Chain Unit in the Regional Bureau for the Middle East, Northern Africa, and Eastern Europe will develop a detailed standard operating procedure to clearly define the roles and responsibilities of the corridor team and those of the corridor oversight and support functions within the regional bureau.

#### **Timeline for implementation**

1. 31 December 2025
2. 31 December 2025

## **E. Cross-cutting themes**

50. The audit reviewed two cross-cutting themes – wellness and knowledge management – including how some functional areas plan and include knowledge management as part of their strategy and daily activities.

### **Observation 2: Wellness in Emergencies**

#### *Emergency coverage in the RBC region*

51. Over the audit period, the wellness unit in RBC comprised four employees: a regional counsellor and a regional medical doctor, each supported by a national officer. Additional wellness human resources comprised country office counsellors (one national officer in Türkiye, one international staff cost shared by the Lebanon and Syria Country Offices, and one national officer supported by Lebanon Country Office). Despite these means and due to constant emergencies requiring a response, the unit managed to respond extensively to the needs of field operations. Some examples include:

- Support to the Türkiye-Syria earthquake (deployment of on-site staff counsellors, facilitation of medical clearance, provision of medical and essential kits);



- Support to the Gaza emergency (procurement of basic needs items to employees and their families, counselling sessions to survivors of acts of war).

52. The regional wellness unit also supported emergency preparedness plans for Syria and Lebanon, which ensured a smoother process once the emergency struck. The RBC wellness unit faced significant challenges as it managed multiple initiatives while operating in a reactive, firefighting mode to address ongoing emergencies. Simultaneously, it had to deliver its annual programme and provide support to other countries in the region. Despite these pressures and due to the absence of corporate standards and established protocols, the unit often demonstrated innovation in its responses. While emergencies are inherently diverse, having basic protocols, streamlined processes, and comprehensive corporate support (including dedicated financing) would have helped prioritize wellness during crises and improve the overall effectiveness of the response.

#### *Ongoing corporate initiatives*

53. Although the corporate Wellness division provided best practices and tools for field application, their implementation was left to the discretion of local management across WFP operations. The regional wellness unit triggered a regional retreat in 2024, with a focus on duty of care in emergencies, with the objective of developing a wellness emergency framework and associated toolkits. This initiative was picked up by the corporate Wellness Division, when addressing the observations raised in the 2023 internal audit of staffing in emergencies.<sup>17</sup> The division developed an emergency and preparedness framework and toolkit, which outlines emergency types, wellness frameworks, roles, risks, and provides tools and resources for effective emergency response.

54. In addition, in November 2024, the Workplace and Management Department within WFP developed the Duty of Care Accountability Framework, with the aim of ensuring that the organization takes all reasonable measures to mitigate foreseeable harm, injury, or loss of life among its employees, particularly in high-risk environments. This approach should enhance the organization's accountability, improve operational efficiency, and reinforce WFP's dedication to fulfilling its mandate, even in the most challenging environments. The establishment of a corporate Duty of Care and Inclusion Committee will support the implementation of the framework, and oversee and guide strategic enforcement and incentives for global accountabilities. The role of the committee is to ensure strategic direction, accountability, and policy implementation while providing guidance on duty of care, inclusion, risk management, safety, wellness, and resource oversight. The framework is not yet operationalized; this involves:

- concrete steps, tools, processes, and activities that integrate the framework into day-to-day operations when an emergency strikes;
- setting up systems, assigning roles and responsibilities, providing resources, training staff, monitoring progress, and ensuring alignment with organizational goals; and
- making the framework actionable and effective in achieving its intended outcomes.

Underlying cause(s): Absence or inadequate corporate policies and guidelines.

#### **Agreed Actions** [Medium priority]

The Workplace and Management Department will:

- (i) Add operationalization of the Duty of Care Accountability Framework as an agenda item for one of the coming meetings of the Duty of Care and Inclusion Committee.
- (ii) Under the lead of the Workplace and Management Department and its Wellness Service, with the support of the members of the Duty of Care and Inclusion Committee, develop a plan for operationalizing the Duty of Care Accountability Framework.

<sup>17</sup> [Internal Audit of WFP's Staffing in Emergencies AR/23/11 September 2023](#)

**Timeline for implementation**

30 June 2025

**Observation 3: Knowledge Management**

55. Under the leadership of the knowledge generation unit, the regional bureau developed a 2023-2024 knowledge management action plan, which includes governance principles, focal points, and working groups, as well as implementation steps to create a stronger knowledge management culture, and further expansion to country offices. Positive practices also include the definition of clear incentives for employees to expand their knowledge management practices (e.g. addition of knowledge management to performance evaluations) and the development of a clear resources' ecosystem (e.g. repository, etc.). While each unit has designated focal points, these roles have also been affected by the budget reductions. This has led to challenges in ensuring smooth handovers and transitions during periods of staff turnover or reorganization.

56. During the audit period, the regional bureau responded to six sudden onset emergencies of different natures (natural disasters, active conflicts). To ensure adequate support and oversight, the regional bureau has used its resources extensively, sending dedicated employees or roving officers to the field and organizing temporary duty assignment type of support either at a local level or to support an operation in the region. This has even more highlighted the need for strong management practices within the regional bureau, so as to ensure that it does not face significant loss of institutional knowledge, once temporary resources go back to their duty stations or employees leave the organisation.

Underlying cause(s): Funding context and shortfalls, competing priorities.

**Agreed Actions** [Medium priority]

The Regional Bureau for the Middle East, Northern Africa and Eastern Europe will:

- (i) Within the context of current resources allocation, reassess the knowledge management action plan and establish quantifiable and measurable steps to achieve its objectives.
- (ii) At the unit level, reassess or develop a skills gap analysis, and determine the adequate training and other supporting guidance required for employees to improve skills and knowledge management.
- (iii) Further institutionalize knowledge management within the Regional Bureau for the Middle East, Northern Africa and Eastern Europe, by monitoring the progress of the action plan on a regular basis through key committees and management meetings.

**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.

#	Observation (number / title)	Owner	Priority	Timeline for implementation
1	Corridor Management	Supply Chain Logistics Branch The Regional Bureau for the Middle East, Northern Africa and Eastern Europe	Medium	1. 31 December 2025 2. 31 December 2025
2	Wellness in Emergencies	The Workplace and Management Department	Medium	30 June 2025
3	Knowledge Management	The Regional Bureau for the Middle East, Northern Africa and Eastern Europe	Medium	31 December 2025



## Annex B – Definitions of priority of agreed actions

### 1 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>18</sup>

### 2 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 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 who 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.

<sup>18</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

MoU	Memorandum of Understanding
RBC	Regional Bureau for the Middle East, Northern Africa and Eastern Europe
USD	United States dollars
WFP	World Food Programme

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