

Internal Audit of WFP Operations in Togo

Office of the Inspector General
Internal Audit Report AR/25/07



Contents

I.	Executive summary	3
II.	Country context and audit scope	5
III.	Results of the audit	9
	Governance and risk management	9
	Observation 1. Risk management and information sharing to donors	9
	Beneficiary management	10
	Observation 2. Beneficiary selection and management	11
	Implementation of the home-grown school feeding programme	12
	Observation 3. Programme implementation	13
	Cash-based transfers	15
	Observation 4. Cash-based transfers	15
	Non-governmental organization management	16
	Community feedback mechanisms	17
	Observation 5. Community feedback mechanism	17
	Monitoring	18
	Observation 6. Monitoring strategy	18
	Supply chain	19
	Gender equality management at the WFP workplace	20
	Annex A – Agreed action plan	21
	Annex B – List of figures and tables	22
	Annex C – Acronyms used in the report	22
	Annex D – Root cause categories	23
	Annex E – Definitions of audit terms: ratings & priority	25



I. Executive summary

WFP in the Republic of Togo

1. As part of its annual workplan, the Office of Internal Audit conducted an audit of WFP operations in the Republic of Togo (hereafter referred to as Togo). The audit covered the period from 1 January 2024 to 31 March 2025 and focused on risk management and oversight; programme design and implementation covering beneficiary targeting, identity management and non-governmental organization partners; monitoring activities; and community feedback mechanisms. It also included tailored reviews of the management of external stakeholder relations and communication, transport and logistics, and procurement.
2. During the audit period, WFP's direct operational expenses in Togo amounted to USD 7.8 million, reaching approximately 150,000 beneficiaries.

Audit conclusions and key results

3. Based on the results of the audit, the Office of Internal Audit reached an overall conclusion of **some improvement needed**. The assessed governance arrangements, risk management and controls were generally established and functioning well but needed improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved. Issues identified by the audit were unlikely to significantly affect the achievement of the objectives of the audited entity/area. Management action is recommended to ensure that identified risks are adequately mitigated.
4. There were several good practices in WFP's operations in Togo, reflecting strengthened risk management, adaptability, and community engagement. Despite a challenging context marked by insecurity, climate shocks and a national cash ban, WFP enhanced its risk mitigation strategies and demonstrated innovation by launching a pilot e-voucher distribution in December 2024.
5. Stakeholders met during the audit fieldwork phase confirmed the strong engagement of the country office team, its alignment with national priorities and the collaboration with government counterparts, which allowed delivery of assistance and reinforcement of national capacities. At the time of the audit fieldwork, in line with the stable funding outlook for the operation, WFP was increasing its presence in the field, reinforcing the area office in Dapaong with programme and administrative staff.
6. The audit report includes two observations with high-priority actions:
 - [Observation 3](#): Challenges in the implementation of the home-grown school feeding programme led to frequent breaks in assistance and discrepancies between planned and actual meal delivery. The findings highlighted gaps in asset management, the lack of clear operational guidance, and the absence of structured feedback and escalation mechanisms. Manual reconciliation, delayed documentation, and limited committee engagement also weakened financial oversight. The country office committed to addressing these gaps by clarifying roles and responsibilities, improving coordination with government partners, and developing a catalogue of common issues and solutions to guide local actors.



- [Observation 5](#): The community feedback mechanism was only partially implemented. While a toll-free hotline was introduced for crisis response activities, there was no community feedback mechanism in place for school meals or resilience-building programmes. Additionally, the country office had not developed a systematic mechanism for the analysis or reporting of complaints. The country office committed to developing comprehensive standard operating procedures for the community feedback mechanism, expanding coverage to all activities under the country strategic plan.
7. The audit report also includes four observations with medium-priority actions. The country office has committed to several actions to address the weaknesses identified by the audit. These include strengthening risk management practices, enhancing donor information sharing, reinforcing beneficiary identification and verification processes, improving the management and oversight of cash-based transfer programmes and developing a monitoring strategy.
8. Management has agreed to address the six 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.



II. Country context and audit scope

Togo

10. Togo is a West African country bordered by Ghana, Benin, and Burkina Faso, with a population of approximately 9.3 million.¹ The country's economy is largely agrarian, with agriculture employing around 60 percent of the labor force and about 44.5 percent² of the population living in multidimensional poverty. Togo ranks 161 on the Human Development Index in 2025: despite recent economic reforms, the country continues to face structural development challenges, including widespread poverty, food insecurity, and vulnerability to climate shocks such as floods and droughts.

11. The northern Savanes region remains particularly fragile due to its exposure to insecurity linked to non-state armed groups operating in the Central Sahel. This has led to internal displacement and increased humanitarian needs. As of October 2024, 624,560 people faced severe acute food insecurity.³

WFP operations in Togo

12. Following its transition from the oversight of the Benin Country Office in 2021,⁴ WFP's operations in Togo during the audit period were guided by its Country Strategic Plan 2022–2026, which aims to support national efforts in achieving food security, improving nutrition, and enhancing resilience. The country strategic plan is structured around three strategic outcomes: crisis response, school meals, and resilience-building. After two budget revisions in 2023 and 2024, the plan's budget reached USD 108.6 million over the entire country strategic plan period.

13. In 2024, under the country strategic plan outcome 1, WFP provided food and cash-based transfers to 107,606 people, including internally displaced persons, refugees, and vulnerable host communities. WFP delivered the assistance through both unconditional and conditional modalities, with a focus on populations affected by insecurity in the Savanes region. The country office distributed over 4,073 metric tons of food (for a value of USD 2.8 million) and transferred USD 764,000⁵ in cash-based assistance, of which USD 137,453 through value vouchers. The country office coordinated the response with national authorities and humanitarian partners, ensuring alignment with the Government's emergency response framework. WFP also supported capacity strengthening for local actors in emergency preparedness and response, including early warning systems and contingency planning.

14. Under the country strategic plan outcome 2, the country office also expanded its Home-Grown School Feeding (HGSF) programme, reaching over 15,000 students in 50 public schools⁵ across the Savanes and Kara regions. The programme provided daily hot meals prepared with locally sourced ingredients, contributing to improved school attendance, retention, and dietary diversity. WFP transferred USD 243,906 to the Government, which then channelled the funds to school committees for food purchases involving approximately 150 contracted smallholder farmers, strengthening local food systems and rural livelihoods. Complementary activities include the establishment of school gardens, poultry units, and food processing cooperatives, alongside training for farmers and school

¹ Data source: United Nations Development Programme [Human Development Index 2025](#)

² Data source: Worldbank [Poverty and Inequality Platform](#)

³ Data source: October 2024 Cadre Harmonisé, [Togo Country brief November 2024](#)

⁴ The multi-country office model that previously grouped Togo with Benin effectively ceased in 2021, when WFP granted Togo its own country office status.

⁵ Data source: [WFP Togo Annual Country Report 2024](#)



canteen mothers in agricultural practices, nutrition, and entrepreneurship. As stated in the 2022-2026 country strategic plan, the local community approach will serve as a pilot for the scale-up of the HGSF model to the national level. Leveraging its operational expertise in school meals, WFP will support the Government in the design and implementation of an HGSF model as a subset of a larger country capacity strengthening strategy.

15. WFP's resilience-building activities included food assistance for assets projects, which engaged 23,166 participants in rehabilitating community infrastructure such as feeder roads, water reservoirs, and reforestation sites. These efforts aimed at improving livelihoods and climate adaptation in vulnerable rural areas.

16. Additionally, the Port of Lomé continued to serve as a key logistics hub for WFP's regional operations, facilitating the transit of over 255,000 metric tons of food commodities to neighbouring countries between 2021 and 2023. WFP in Togo continued to pre-position food procured by the WFP Global Commodity Management Facility (GCMF) and dispatched 50,273 metric tons of food to landlocked countries in 2024, including Mali, Niger, and Burkina Faso.

17. WFP in Togo implements its programmes in close collaboration with the Government of Togo, particularly the National Refugee Support Coordination (Coordination Nationale d'Assistance aux Réfugiés or CNAR), the National Civil Protection Agency (Agence Nationale de la Protection Civile or ANPC); and the National Agency for Local Development Support (Agence Nationale d'Appui au Développement à la Base or ANADEB).

Objective and scope of the audit

18. 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 Togo. Such audits contribute to an annual overall assurance statement to the Executive Director on governance, risk management and internal control.

19. The audit focused on activities 1 and 2 of the country strategic plan. Table 1 summarizes the direct operational costs and beneficiaries assisted in 2024 under these activities. These activities represent 84 percent of the total direct operational costs, and nearly 82 percent of the beneficiaries reached in 2024.⁶

⁶ Data Source: [WFP Togo Annual Country Report 2024](#)

Table 1: Direct operational costs and beneficiaries assisted in 2024

Activity	Direct Operational Costs (USD millions)	Percentage of total	Beneficiaries	Percentage of total
Activity 1: Provide support to populations affected by crisis and strengthen systems for crisis preparedness, coordination and response, while preventing negative coping strategies with complementary response activities	5.8	75%	107,606	72%
Activity 2: Provide technical support to the development of an integrated locally sourced HGSE model	0.8	10%	15,195	10%
Sub-total: activities in the audit's scope	6.6	85%	122,801	82%
Other activities not in the audit's scope	1.2	15%	27,598	18%
Total country strategic plan in 2024	7.8		150,399	

20. While programme activities in 2024 were primarily concentrated on activity 1 (crisis response), the audit also included activity 2 (support for the development of a locally sourced HGSE model) due to its strategic importance and the planned scale-up in 2025, which will see the integration of an additional 110 schools to the programme.

21. In defining the audit scope, the Office of Internal Audit considered the coverage provided by second and third-line support and oversight functions.⁷ There was no dedicated management oversight coverage by the (then) Regional Bureau for Western Africa of Togo operations during the audited period. The areas in the audit scope are included in Figure 1 below.⁸

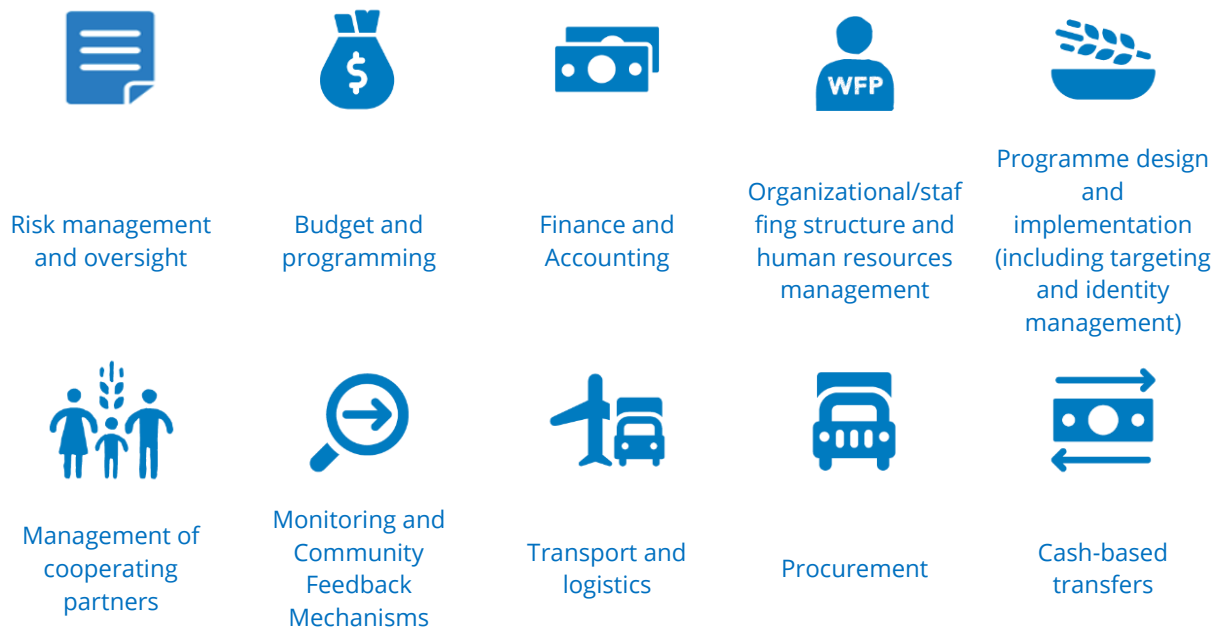
⁷ The missions were: the Supply Chain support mission to Togo by the Regional Bureau for Western Africa (April 2022); the joint assessment mission on port operations by the Regional Bureau for Western Africa and the Shipping Chartering Division (December 2023); the supply chain support mission to Togo, Benin and Burkina Faso by the Regional Bureau for Western Africa (December 2023), the risk assessment support mission by the Occupational Safety and Health Division (December 2023), the supply chain technical support mission for voucher feasibility in Togo by the Regional Bureau for Western Africa (August 2024), and the fuel management oversight mission by the Regional Bureau for Western Africa (September 2024).

⁸ Areas tested as per the small country offices' work programme designed by the Office of Internal Audit.



Figure 1: Areas in audit scope

Full audit coverage:



Partial audit coverage:



22. The audit mission took place from 5 to 16 May 2025 at the country office in Lomé. It also included visits to the Kara field office (activity 2 - schools and sites under the school meals programme) and to the port of Lomé (warehouses). No distribution for emergency assistance (activity 1) was planned during the audit visit, hence there was no direct observation by the audit team. The audit was conducted in conformance with the *Global Internal Audit Standards of the Institute of Internal Auditors*.



III. Results of the audit

Audit work and conclusions

23. Six observations resulted from the audit, relating to governance and risk management, beneficiary management, implementation of the home-grown school feeding programme, cash-based transfers, community feedback mechanism, and monitoring.

24. Two observations include high-priority agreed actions with responsibilities assigned to the country office while four observations contain medium-priority actions. Other audit issues assessed as low priority were discussed directly with the country office and are not reflected in the report.

Governance and risk management

25. The Deputy Country Director served as focal point for risk management practices. As per corporate standards, these included regular update of the risk register and internal control assurance statements. The country office has made efforts in developing a more structured approach to risk management and established a risk management committee, held several meetings in 2024, and regular sessions to review and update the risk register.

26. The audit performed tests and reviews of country office management processes to identify and analyse risks (including fraud risks), and to implement mitigating actions to achieve operational objectives. It also examined the adequacy of management oversight, including segregation of duties and oversight missions.

27. During the audit period, the country office maintained continuous engagement with donors, supported by both regular and ad hoc reporting and feedback. The audit reviewed the country office partnership action plan, fundraising strategy, and overall engagement with partners. It also conducted structured interviews with donors, government partners, the Office of the Resident Coordinator, and the United Nations High Commissioner for Refugees (UNHCR). These stakeholders highlighted WFP's proactive collaboration, information sharing, and regular meetings and updates.

Observation 1. Risk management and information sharing to donors

Opportunities to strengthen risk identification and mitigation

28. The audit noted that some key risks were not reflected in the risk register, which may affect the country office's ability to anticipate, mitigate, and respond effectively to emerging risks, potentially impacting programme delivery and staff safety, specifically:

- Risks inherent to the implementation of the HGSP pilot programme (refer to [observation 3](#)). Some risks did materialize during the audit period (breaks in assistance, reconciliation issues) should be clearly reflected in the risk register prior to the planned scale-up of the programme;
- The access challenges in the North due to security constraints; and
- The absence of access to the refugees database (refer to [observation 2](#)).



Improving operational visibility of donors

29. Key donors sponsoring the HGSF programme raised specific concerns, indicating gaps in timely information sharing. These concerns related to the following:

- There was no information shared regarding the breaks in assistance that occurred in both 2024 and 2025, which were the result of weaknesses in programme implementation, as highlighted in [observation 3](#); and
- There was insufficient feedback on the progress of the HGSF project, marked by the absence of early warnings on potential delays. There was a need to improve communication regarding school-related information and selection processes such as targeting criteria, refugee presence, school status, and planned monitoring activities.

30. These gaps may weaken donor trust, affect future funding opportunities, and compromise the country office reputation for accountability.

Underlying cause(s):

Process and planning:	Inadequate risk management Insufficient coordination - internal or external
-----------------------	--

Agreed Actions [Medium priority]

The country office will:

- (i) Review and update its risk register to ensure all key risks - particularly those related to the implementation of the home-grown school feeding pilot programme, security-related access challenges in the North, and limited access to the refugees database - are comprehensively identified, regularly monitored, and effectively mitigated.
- (ii) Reinforce communication with key donors and ensure that ongoing issues or concerns affecting programme implementation are raised in a timely and comprehensive manner.

Timeline for implementation

31 December 2025

Beneficiary management

31. In coordination with national authorities, the country office conducted regular and comprehensive needs assessments. These analyses were the basis for targeting the communities and schools in the most food-insecure areas. WFP complemented the geographic targeting with community-based household targeting for crisis response for host communities and internally displaced persons.

32. The country office used a combination of SCOPE solution⁹ and a set of spreadsheets to support its beneficiary management processes.

⁹ WFP's beneficiary information and transfer management platform.



- For activity 1 – The country office registered beneficiaries through MoDa¹⁰ and then uploaded the list into SCOPE. The process relied on different data collection, targeting methods, prioritization exercises, and government agencies, depending on the type of beneficiaries: host communities, internally displaced persons, and refugees.
- For activity 2 – The country office engaged in strong collaboration with the Government for the identification and selection of the schools included in the HGSEF programme.

33. The audit reviewed key controls related to the selection of beneficiaries for enrolment in distributions and the management of distribution lists.

Observation 2. Beneficiary selection and management

Absence of an inclusion and exclusion error verification process

34. The country office worked closely with three government agencies (ANPC, CNAR and ANADEB) to target and register the beneficiaries under the crisis response and school meals activities. Despite being described in the targeting standard operating procedure, the country office did not provide any evidence of the results of the inclusion and exclusion error controls.¹¹ This is due to the limited duration of the emergency interventions (three-month cohorts), which did not allow for the implementation of a verification exercise for the cohort in question.

35. The country office scheduled the verification exercise for the school meals activity for the end of May 2025, and still needed to develop a standard operating procedure to formalize these processes, taking into account the national context and operational constraints.

Limited verifications of the selection process for the beneficiaries under the emergency response

36. The country office had restricted control and assurance over the identification and verification process for refugees. In line with its mandate, the country office provided CNAR with the targeted geographic areas and the vulnerability criteria to be applied (as per the official transmission letter). Based on this, CNAR submitted a list of potential refugees meeting the defined criteria. However, the data provided was partial, including limited socio-economic information and household member details (e.g., children, pregnant/lactating women), as well as information on potential alternates. These data shortcomings constrained the ability to exercise effective management oversight over the selection process.

37. The country office partially reviewed the data quality by participating in and observing the data collection onsite. The research, assessment, and monitoring unit conducted deduplication at the locality level without implementing a beneficiary master list. The unit limited data cleaning, due to the minimal identification information the Government provided for refugees.

Limited verifications of selection of schools entering the HGSEF programme

38. For the additional 130 schools entering the HGSEF programme in 2025, the country office coordinated the entire selection process with relevant stakeholders.

¹⁰ WFP's primary tool for data collection, helping staff make evidence-based decisions.

¹¹ Inclusion and exclusion error controls are mechanisms to prevent assistance from going to ineligible individuals (inclusion errors) and to ensure all eligible individuals receive support (exclusion errors), using tools like eligibility checks, community validation, and feedback systems.



39. The country office submitted a list of 300 schools – pre-selected based on vulnerability criteria and a jointly validated scoring system – to the Government, for them to continue the selection process, including joint on-site verification. The country office team had scheduled (for dates after the audit fieldwork) an on-site visit to the pre-selected schools to verify data, conduct quality controls, and confirm the presence and number of refugees within these schools. However, the Ministry of Grassroots Development, in collaboration with the Ministry of Education, provided a list of 130 schools out of the 300, without any joint verification exercise, as foreseen by procedure.

40. Further, the country office had not established a community feedback mechanism in schools to complement its monitoring activities, which limited the identification and escalation of targeting issues from the community ([observation 5](#)).

41. It was noted that the standard operation procedure on beneficiary management describes key processes at a high level only, and with insufficient detail on the various country strategic plan activities implemented, their particularities and the beneficiary type. Emergency responses serve distinct beneficiary groups (e.g., for refugees, internally displaced populations, and local populations) with different processes in place for targeting and registration. HGSF programme beneficiaries meet different vulnerabilities criteria driven mostly by the project definition. Therefore, a generic standard operating procedure could not adequately address these differences.

Underlying cause(s):

<i>Process and planning:</i>	Inadequate process or programme design
<i>External factors beyond the control of WFP:</i>	Political - government restrictions

Agreed Actions [Medium priority]

The country office will:

- (i) Monitor the targeting implementation (inclusion and exclusion errors) through specific verifications and take corrective actions if needed; and implement quality checks to ensure the data quality of the lists of beneficiaries.
- (ii) Request and define a minimum level of information for refugee lists and reinforce the deduplication and cleaning processes for all beneficiaries (cleaning on the beneficiary master list before import to SCOPE).
- (iii) Improve the beneficiary management standard operating procedure by including all the above steps for each activity and beneficiary types as per the country strategic plan.

Timeline for implementation

31 December 2025

Implementation of the home-grown school feeding programme

42. Modalities and mechanisms in implementing the HGSF model are based on a multisectoral approach that emphasizes strong involvement of national structures and beneficiaries. The model requires that food be purchased locally by the communities themselves. It aims to link school feeding to local production by establishing functional relationships between school canteens (managed by



school committees) and local smallholder farmers and cooperatives. Contracts are signed between the two parties for food delivery. Volunteer community members known as “mamans cantines” are selected to prepare and serve meals to students. Funds are transferred directly to school bank accounts to enable local food purchases. In addition, a small amount is requested from the parents as participation in the functioning of the schools.

43. WFP supports its HGSF programme by funding the purchase and installation of assets designed to enhance school canteen operations, energy efficiency, safety, and sustainability. These asset investments included distributing fuel-efficient stoves and creating infrastructure such as meal gardens and grain mills.

44. At the time of the audit fieldwork, the country office piloted the HGSF model in 50 schools in the Kara and Savanes regions. The operation for HGSF will triple in Togo towards the last quarter of 2025, with the addition of the new 130 schools to the programme.

45. During the audit period, WFP transferred USD 244,000 to the Government, which then channelled the funds to school committees for food purchases involving approximately 150 contracted smallholder farmers. In addition, the country office is assisting ANADEB with the implementation of a financial management software to improve the programme financial monitoring.

46. The audit reviewed the activity delivery processes, including programme design and implementation.

Observation 3. Programme implementation

Programme implementation issue resolution

47. The HGSF programme integrates various activities and mechanisms (water pumping, solar panels, gardens, milling and graining facilities). The field visits revealed some operational issues in the management of the assets at the school level: broken or non-functional assets (e.g., water pipes); untracked assets (e.g., millers stored in WFP warehouse in Lomé but not used yet for programmatic purposes). While not compromising entirely the running of the operation, the various stakeholders interviewed onsite (e.g., school directors, beneficiaries, heads of local communities) explained that they had no specific guidance on how to fix and move forward on these issues.

48. The country office did not develop structured mechanisms or a ‘catalogue’ of common issues and corresponding resolutions. Although a joint lessons-learned exercise was conducted with the government partner at the end of 2024, most recommended actions remain unimplemented at the time of the audit fieldwork.

49. Further, in the absence of an established and functioning community feedback mechanism, these issues were not properly escalated and acted upon over the audit period. While monitoring visits accounted for these issues in the monitoring tracker, the country office failed to report and escalate them or further document and track the follow-up actions.

Cash reconciliation issues

50. The country office conducted manual reconciliation between the funds disbursed to the Government and the corresponding number of meals served, based on scanned multiple documents received from schools (one invoice per day per school), computed in Excel, increasing the risk of errors.



51. Delays in receiving evidence and invoices from the Government, coupled with only three meetings of the reconciliation committee since January 2024, undermined the timeliness and effectiveness of financial oversight over the key reconciliation control, and limited visibility and follow-up on the remaining funds.

52. Further, the absence of a segregated bank account with government agencies further complicated financial tracking and accountability.

53. Despite conducting missions and lessons-learned exercises in 2024 and early 2025, together with the Government, the country office has yet to implement most of the recommended actions. At the time of the audit fieldwork, the country office and ANADEB had engaged with the Western and Central Africa Regional Office in Dakar, to assess the feasibility of the corporate tool, School Connect,¹² with training sessions planned for the second half of 2025.

Breaks in assistance in 2024 and 2025

54. The programme aimed to provide 17 meals per child per month. However, from April 2024 to March 2025, the actual average was only 9.9 meals per child per month. Nonetheless, the 2024 Annual Country Report¹³ reflected full achievement in terms of feeding days as a percentage of total school days, suggesting a possible gap between reported results and actual implementation.

55. While some breaks in assistance are expected during school closures for exams or administrative days, the country office and the government partner (ANADEB) attributed the underlying causes of the assistance gaps to different factors. No specific evidence or documentation was provided to support either explanation. At the central level, ANADEB explained that the delays were caused by technical issues between banks and micro-finance institutions (where most schools have an account). However, at the local level, WFP and ANADEB explained that the breaks were due to overspending at the school level.

56. As a mitigation measure though, the country office did not transfer the full monthly assistance amount to the Government for the subsequent periods. Instead, they provided only a 'top-up' to complement the assistance already held by the Government that it had been unable to distribute during the previous period.

Limited documentation of the transition process to the Government

57. As per the 2022-2026 country strategic plan, the HGSP pilot will be integral to the national school feeding programme in Togo, and will serve as a vehicle for testing, developing and strengthening government systems from the outset.

58. The documentation related to the transition of programme responsibilities to the Government was inconsistent or missing, specifically with respect to clear strategies, timelines, and roles and responsibilities of the involved entities. This could lead to delays, weakened accountability, and ultimately jeopardizing the sustainability and continuity of assistance to vulnerable populations

¹² School Connect is a proprietary solution developed by WFP, to improve efficiency of WFP sponsored school feeding operations at school level and increase visibility.

¹³ Data source: [WFP Togo Annual Country Report 2024](#)



Underlying cause(s):

<i>Process and planning:</i>	Inadequate process or programme design
<i>Oversight and performance:</i>	Insufficient oversight over third parties Performance measures and outcomes inadequately measured/ established
<i>Tools, systems and digitization:</i>	Absence or late adoption of tools and systems ¹⁴

Agreed Actions [High priority]

The country office will:

- (i) Improve data accuracy and reporting by reviewing and aligning the monitoring and reporting framework to ensure consistency between reported figures and actual implementation data; and review and implement the outstanding actions included from the spot check reports and lessons learned exercises conducted with the government partner in 2024 and 2025.
- (ii) Enhance issue escalation by establishing a community feedback mechanism for the school meals and all related activities, develop a catalogue of common implementation and corresponding resolution pathways to guide local stakeholders and reduce reliance on direct escalation to WFP, and ensure that monitoring visits systematically document operational issues and that follow-up actions are tracked and reported.
- (iii) Support the transition to government by documenting an exit strategy for the home-grown school feeding programme, including clear timelines, roles, and responsibilities of all involved entities.

Timeline for implementation

30 June 2026

Cash-based transfers

59. In 2024, the country office faced challenges, including governmental restrictions on cash-based transfer (CBT) assistance. As part of the crisis-response activity, the country office distributed USD 764,000 in cash-based transfers to about 34,000 beneficiaries in 2024.

60. The audit performed tests of critical controls in CBT processes, including governance, set-up, and delivery.

Observation 4. Cash-based transfers

Weakened governance and oversight

61. During the audit period, the country office faced staffing and structural constraints.

¹⁴ The Office of Internal Audit identified risks and mitigating actions related to limited scalability of digital solutions as part of the [Internal Audit of School Meals Management in WFP - AR/24/11](#).



62. As a consequence, the cash working group did not meet monthly, which limited coordination and timely resolution of operational issues; the country office did not conduct two mandatory assessments – the macro supply chain assessment and the security analysis – which compromised the ability to adequately assess and mitigate risks associated with the implementation of cash-based transfers, especially after the transition to the e-voucher mechanism.

Ineffective reconciliation process

63. The country office has not established a standard operating procedure to guide the reconciliation and to define the actions to be taken in response to anomalies identified during reconciliation.

64. The reconciliation process lacked transparency and a reliable audit trail, as the formulas used in Excel spreadsheets were not documented.

65. The country office did not maintain complete and up-to-date digital records of undistributed SCOPE cards, which affected traceability and accountability.

Underlying cause(s):

<i>Policies and procedures:</i>	Absence or inadequacy of local policies/guidelines
<i>Oversight and performance:</i>	Insufficient oversight over third parties

Agreed Actions [Medium priority]

The country office will:

- (i) Strengthen governance and oversight of cash-based transfers by developing and implementing a standard operating procedure for cash-based transfers reconciliations, covering all activities under the country strategic plan and the delivery mechanisms in place; and establish regular meetings of the cash working group and the reconciliation committee to review and validate reconciliations and take corrective actions as needed.
- (ii) Ensure that all mandatory assessments required to establish cash-based transfers operations are completed in line with WFP corporate guidelines; review as well as update the standard operating procedure for managing, tracking, and reconciling SCOPE cards; and implement a card tracker to enhance accountability.

Timeline for implementation

31 December 2025

Non-governmental organization management

66. In the audit period, the country office contracted two non-governmental organizations to implement programmatic activities. These partners support WFP mainly in the distribution of general food assistance for refugee operations, as well as for third-party monitoring activities in the Savanes region due to security and access constraints. The country office used the United Nations Partner Portal for sourcing non-governmental organizations partners and assessing their capacity against corporate requirements.



67. The audit tested internal controls for the selection, due diligence, capacity building, field-level agreement management, and oversight practices, including spot checks and performance evaluations.
68. There were no reportable audit observations in non-governmental organization management.

Community feedback mechanisms

69. For the emergency response, the country office has established a community feedback mechanism, with community feedback mechanism committees complemented by two hotlines. While call volumes remained low until the last quarter of 2024 (due to network charges for calling the hotline), community feedback mechanism committees recorded 143 cases, resolving 34 on-site in 2024. The introduction of a toll-free number in the last quarter of 2024 led to a significant increase in the number of cases registered, with 906 cases from December 2024 to May 2025 (a 90 percent increase in comparison with 2024).
70. The audit reviewed the community feedback mechanism including aspects relating to accessibility, data collection, case handling and reporting.

Observation 5. Community feedback mechanism

Partial implementation of the community feedback mechanism across country strategic plan activities

71. The country office had established a community feedback mechanism only for the crisis response, and none for the food assistance for assets and HGSP programmes.

Opportunities to strengthen complaint resolution and reporting mechanisms

72. The country office moved from manual case tracking to the use of MoDa. However, in the absence of case analysis or a comprehensive overview, it was difficult to provide consistent responses to beneficiaries and follow up on individual cases. Key information, such as the ageing of cases and categorization by severity, was missing. Furthermore, all 906 cases had been closed at first case resolution (i.e., without escalation or secondary review): this could raise flags as to the quality and effectiveness of the responses provided.
73. The country office provided insufficient monitoring, escalation, and documentation of complaints in terms of reporting and follow-up; it had not put in place a structured reporting mechanism or key performance indicators (that should be shared within the country office for tracking and knowledge purposes). The absence of systematic reporting and analysis limits the organization's ability to ensure accountability, identify trends, and implement improvements in complaint handling. At the time of the audit fieldwork, the country office had engaged with WFP headquarters for the roll-out of a corporate customer relationship management system (SugarCRM) for complaints management.

Underlying cause(s):

Policies and procedures:	Absence or inadequacy of local policies/guidelines
Process and planning:	Inadequate process or programme design



Tools, systems and digitization:	Inappropriate implementation or integration of tools and systems
----------------------------------	--

Agreed Actions [High priority]

The country office will develop and implement standard operating procedures for the community and feedback mechanism green line in place, including case analysis and reporting. In agreement and cooperation with the government partners, implement community and feedback mechanism green lines for all activities of the country strategic plan.

Timeline for implementation

31 December 2025

Monitoring

- 74. The country office fully established the monitoring unit late 2023, with the hiring of an international consultant. The unit put several tools in place to establish baselines, monitoring tools, practices, and minimum requirements.
- 75. Additionally, the country office had no standard operating procedures in place to guide the current monitoring process, and documented procedures lacked for handling high-risk cases that require confidentiality.
- 76. The audit reviewed the monitoring processes, including monitoring plans, tools, data quality, reporting and escalation process.

Observation 6. Monitoring strategy

Absence of a comprehensive monitoring strategy

77. Due to competing priorities and the late setup of the monitoring unit, the country office had not yet developed a comprehensive monitoring strategy that outlines objectives, processes, roles, and responsibilities across all country strategic plan activities. At the time of the audit fieldwork, the strategy was in draft. This is inconsistent with the country office’s stated principle of implementing activities only where it can ensure adequate monitoring coverage. Additionally, the country office only finalized in March 2025 the general standard operating procedures for monitoring, well into the country strategic plan cycle.

78. As of June 2025, the country office was recruiting two additional field monitors to support operations at the Kara field office and the Dapaong field office (under construction). To ensure a smooth onboarding process and effective knowledge transfer, it is essential that, alongside the overarching strategy, robust methodologies and comprehensive training mechanisms are in place.

Monitoring achievements and reporting

79. Audit testing highlighted a communication gap between the monitoring and programme teams at both the field offices and country office levels. This has led to delays in addressing field-level issues. For example, field visits revealed persistent issues such as broken water pipes in most schools and non-functional pump systems, which local communities were unable to resolve. The country office



first reported some of these issues in November–December 2024, and these were unresolved at the time of audit fieldwork.

80. While evidence of process and activity monitoring existed, the reporting remained largely operational. There was limited strategic analysis to identify emerging trends, systemic risks, or recurring implementation challenges. Although testing on a limited sample of issues tracking showed no errors, the country office did not prioritize issues based on severity or impact, nor reported progress on closure and outcome via a centralized, standalone document.

81. Similarly, the country office developed minimum monitoring requirements as per WFP guidance and best practice; these were however not tracked at least quarterly and presented to country office management and programme units for evidence and challenge (e.g. percentage of achievements, explanations in case of absence of visits or key trends etc).

Underlying cause(s):

<i>Policies and procedures:</i>	Absence or inadequacy of local policies/guidelines
<i>Process and planning:</i>	Inadequate process or programme design
<i>Tools, systems and digitization:</i>	Inappropriate implementation or integration of tools and systems

Agreed Actions [Medium priority]

The country office will:

- (i) Roll out a comprehensive monitoring strategy across all country strategic plan activities, including structured reporting mechanisms with key performance indicators.
- (ii) Develop standardized induction package and tools to ensure consistent data collection, issue escalation, and knowledge transfer for the field monitors, and produce (at least quarterly) analytical reports summarizing key trends, systemic risks, and progress on issue resolution, for presentation to country office management and programme.

Timeline for implementation

31 December 2025

Supply chain

82. In 2024, WFP Togo played a pivotal role in strengthening national and regional supply chain capacities. Through the management of the Corridor, WFP facilitated the dispatch of over 50,000 metric tons of food to landlocked countries including Mali, Niger, and Burkina Faso, despite logistical challenges such as the closure of the Benin-Niger border. WFP also supported the Ministry of Health by providing 3,184 electronic thermometers and organizing training for vaccine logisticians. To enhance emergency preparedness, a mobile storage unit was installed in Kara, and a new warehouse was constructed in Lomé for ANPC, scheduled for handover in 2025.

83. The audit carried out a limited review of vendor selection, and contracting, transport and warehouse services and corridor operations. The audit also tested internal controls over commodity stocks in the country office's warehouses.



Logistics assessments

84. The last logistics capacity assessment for Togo was conducted in 2022 and remains valid until November 2025, in line with corporate guidelines. The country office has acknowledged the need to initiate preparations for the next assessment. Priority should be given to updating the transport market analysis, considering the fragmented nature of transport vendors, recent shifts in cost structures (including a notable decrease in fuel prices) and the continued reliance on the tariff system agreement in the northern regions.

Contracting for vaccine transportation

85. The audit reviewed the contracting process for vaccine transportation and noted that, in line with best practices, it should have included two distinct phases: an independent review of both technical specifications and a separate review of financial proposals. However, no agreed action is raised as part of this audit, as the country office has successfully transferred responsibility for this transport function to the Government, thereby mitigating the associated risks.

86. There were no reportable audit observations on supply chain management.

Gender equality management at the WFP workplace

87. The audit performed limited testing on gender equality management at the workplace focusing on hiring practices and the overall country office environment. Togo itself ranked 128 in the Women, Peace and Security Index 2023/24¹⁵ in terms of women inclusion, justice and security. As of March 2025, the country office workforce included 21 females (15 national and six international employees), which represented 43 percent of the total employees. The country office continued its efforts towards gender equality over the past few years, developing a specific gender action plan.

88. There were no reportable audit observations on gender equality management at the WFP workplace.

¹⁵ [Women, Peace and Security Index 2023/34](#)



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	Risk management and information sharing to donors	Governance and risk management	Togo Country Office	Medium	31 December 2025
2	Beneficiary selection and management	Programme	Togo Country Office	Medium	31 December 2025
3	Programme implementation	Programme	Togo Country Office	High	30 June 2026
4	Cash-based transfers	Cash-based transfers	Togo Country Office	Medium	31 December 2025
5	Community feedback mechanism	Community feedback mechanisms	Togo Country Office	High	31 December 2025
6	Monitoring strategy	Monitoring	Togo Country Office	Medium	31 December 2025



Annex B – List of figures and tables

Table 1: Direct operational costs and beneficiaries assisted in 2024 7

Figure 1: Areas in audit scope **Error! Bookmark not defined.**

Annex C – Acronyms used in the report

ANADEB	Agence Nationale d’Appui au Développement à la Base (National Agency for Local Development Support)
ANPC	Agence Nationale de la Protection Civile (National Civil Protection Agency)
CBT	Cash-based transfers
CNAR	Coordination Nationale d’Assistance aux Réfugiés (National Refugee Support Coordination)
GCMF	Global Commodity Management Facility
HGSF	Home-Grown School Feeding
MoDa	Mobile Operational Data Acquisition
SCOPE	System for Cash Operations and Payment Evidence
UN	United Nations
UNHCR	United Nations High Commissioner for Refugees
USD	United States dollars
WFP	World Food Programme



Annex D – Root cause categories

Organisational direction, structure and authority

- Unclear direction for planning, delivery, or reporting
- Insufficient authority and/or accountability
- Strategic and operational plans not developed, approved, or not SMART
- Inadequate or unclear organizational structure affecting roles, reporting lines, or accountability

Policies and procedures

- Absence or inadequacy of corporate policies/guidelines
- Absence or inadequacy of local policies/guidelines

Process and planning

- Rules and processes, including for decision making, not established or unclear
- Unclear roles and responsibilities
- Insufficient planning
- Inadequate process or programme design
- Inadequate risk management
- Insufficient coordination - internal or external

Oversight and performance

- Insufficient oversight from global headquarters management
- Insufficient oversight over third parties
- Oversight plans are not risk-informed
- Performance measures and outcomes inadequately measured/established

Resources – People

- Insufficient staffing levels
- Insufficient skills and/or competencies
- Absence of/insufficient staff training
- Inadequate succession and workforce planning
- Inadequate hiring, retention, and/or compensation practices
- Inadequate supervision and/or performance appraisal processes

Resources – Funds

- Inadequate funds mobilization
- Insufficient financial / cost management

Resources – Third parties

- Insufficient third-party capacity (NGO, Government, FSP, Vendor, etc.)
- Insufficient due diligence of third parties
- Insufficient training/capacity building of CP staff

Tools, systems and digitization

- Absence or late adoption of tools and systems
- Inappropriate implementation or integration of tools and systems



Culture, conduct and ethics

Insufficient enforcement of leadership and/or ethical behaviours

External factors - beyond the control of WFP

Conflict, security and access

Political - government restrictions

Funding context and shortfalls

Donor requirements

UN or sector-wide reform

Unintentional human error

Management override of controls

Annex E – Definitions of audit terms: ratings & priority

1 Rating system

The internal audit services of UNDP, UNFPA, UNOPS and WFP adopted harmonized audit rating definitions, as described below:

Table B.1: Rating system

Rating	Definition
Effective / satisfactory	The assessed governance arrangements, risk management and controls were adequately established and functioning well, to provide reasonable assurance that issues identified by the audit were unlikely to affect the achievement of the objectives of the audited entity/area.
Some improvement needed	The assessed governance arrangements, risk management and controls were generally established and functioning well but needed improvement to provide reasonable assurance that the objective of the audited entity/area should be achieved. Issue(s) identified by the audit were unlikely to significantly affect the achievement of the objectives of the audited entity/area. Management action is recommended to ensure that identified risks are adequately mitigated.
Major improvement needed	The assessed governance arrangements, risk management and controls were generally established and functioning, but need major improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved. Issues identified by the audit could negatively affect the achievement of the objectives of the audited entity/area. Prompt management action is required to ensure that identified risks are adequately mitigated.
Ineffective / unsatisfactory	The assessed governance arrangements, risk management and controls were not adequately established and not functioning well to provide reasonable assurance that the objectives of the audited entity/area should be achieved. Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area. Urgent management action is required to ensure that the identified risks are adequately mitigated.

2 Priority of agreed actions

Audit observations are categorized according to the priority of agreed actions, which serve as a guide to management in addressing the issues in a timely manner. The following categories of priorities are used:

Table B.2: Priority of agreed actions

High	Prompt action is required to ensure that WFP is not exposed to high/pervasive risks; failure to take action could result in critical or major consequences for the organization or for the audited entity.
Medium	Action is required to ensure that WFP is not exposed to significant risks; failure to take action could result in adverse consequences for the audited entity.
Low	Action is recommended and should result in more effective governance arrangements, risk management or controls, including better value for money.

Low priority recommendations, if any, are dealt with by the audit team directly with management. Therefore, low priority actions are not included in this report.



Typically audit observations can be viewed on two levels: (1) observations that are specific to an office, unit or division; and (2) observations that may relate to a broader policy, process or corporate decision and may have broad impact.¹⁶

3 Monitoring the implementation of agreed actions

The Office of Internal Audit tracks all medium and high-risk observations. Implementation of agreed actions is verified through the corporate system for the monitoring of the implementation of oversight recommendations. The purpose of this monitoring system is to ensure management 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.

¹⁶ 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.