

August 2025

Management Comments to the Internal Audit of WFP Operations in Togo (AR/25/07)

WFP Management welcomes the observations made by the Office of the Inspector General (OIG) in its internal audit report on WFP operations in Togo (AR/25/07), covering the period from 1 January 2024 to 31 March 2025. WFP Management appreciates the audit's focus 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. The audit also included tailored reviews of the management of external stakeholder relations and communication, transport and logistics, and procurement.

The period under review represented a challenging time in Togo with the combination of the influx of refugees resulting from the spillover of the Sahel crisis and an increase in security incidents, with armed attacks and improvised explosive devices in different locations bordering Burkina Faso. During this period, the food security situation further declined, compounded by operational challenges associated with the ban on cash transfers. The country office also had restricted control and assurance over the identification and verification process for refugees and, due to security constraints, limited access to Savanes region where the majority of the country office programmes are located. Despite these challenges, WFP has continued to deliver essential assistance and support as per the Togo country strategic plan (CSP) for 2022-2026.

WFP Management appreciates that the audit report acknowledges that governance, risk management and internal controls were generally established and functioning. It recognizes several good practices in WFP's operations in Togo, reflecting strengthened risk management, adaptability, and community engagement. Furthermore, the audit report values the country office strong engagement with stakeholders, its alignment with national priorities and the collaboration with government counterparts, which allowed delivery of assistance and reinforcement of national capacities.

WFP Management recognizes the audit's overall conclusion of "some improvement needed" and agrees with the two high- and four medium-priority observations contained in the audit report. WFP Management endorses the corresponding agreed actions and has initiated their implementation. The country office's risk register has been updated to capture additional key risks related to the home-grown school feeding (HGSF) pilot programme and access challenges. A systematic risk communication strategy is being established to reinforce communication of major risks and concerns with key donors.

Targeting and monitoring tools have been updated and the verification Standard Operating Procedures (SOPs) are under development. The verification exercise for HGSF programme



has been carried out from May to June 2025 and the results made available for the programme scale-up planned in September 2025.

The country office has introduced smart SCOPE cards for e-voucher distributions. The SOP for SCOPE cards management has been updated to include the electronic/smart card management and tracker. The country office is collaborating with headquarters on the roll out of SugarCRM between August to November 2025 to strengthen programme monitoring including through the community feedback mechanisms. In addition, the country office is implementing School Connect and an application for financial management at partner level to be deployed in September 2025.

WFP Management will work with the country office to ensure the timely implementation of the agreed actions and, in collaboration with the Office of the Inspector General, will undertake regular reviews of outstanding agreed actions and provide updates through WFP's corporate tracking tool. The Regional Office for Western and Central Africa will provide guidance and technical support, as required.

WFP Management would like to express its appreciation to Office of Inspector General for their constructive engagement, comprehensive analysis, and efforts to ensure the audit observations and agreed actions reflect the operating context. WFP Management is confident that implementing the agreed actions in the audit report will play a crucial role in further improving operational effectiveness and efficiency, as well as further strengthening the governance, risk management, and internal control processes of WFP's operations in Togo.