

August 2025

Management Comments to the Internal Audit of WFP Operations in Yemen (AR/25/06)

WFP Management appreciates and welcomes the observations made by the Office of the Inspector General in its internal audit report on WFP operations in Yemen (AR/25/06), covering the period from 1 January to 31 December 2024. WFP Management acknowledges the overall conclusion of some improvement needed and has been proactive in taking action to address all observations made in the report.

WFP Management welcomes the Office of the Inspector General's recognition of its positive practices and initiatives, including effective and structured risk management, robust management of cooperating partners, donor engagement, and consistent provision of critical services to the humanitarian community in Yemen. It also appreciates Office of the Inspector General's recognition of the country office adoption and enforcement of the "no monitoring, no distribution" principle to improve delivery assurance.

Yemen faces an unprecedented humanitarian crisis, exacerbated by ongoing internal and regional conflicts, economic sanctions, and widespread food insecurity. Over half of Yemenis require humanitarian assistance, with malnutrition rates particularly high among children and pregnant and lactating women.

WFP operations in Yemen continue under a challenging environment marked by access constraints and funding shortages, further complicating its response efforts. In 2024 and 2025, humanitarian workers in Sana'a-Based Authority (SBA)-controlled areas, including WFP employees, were arbitrarily detained, prompting the Secretary-General of the United Nations to direct the pause of humanitarian activities in Sada'a until security conditions and guarantees are established, and personnel in detention are released.

WFP paused aid distributions in SBA-controlled areas in December 2023 to address outdated beneficiary lists and funding gaps. In August 2024, WFP resumed assistance, transitioning from General Food Assistance to Targeted Emergency Food Assistance in response to the rapidly deteriorating food security situation. As highlighted in the report, efforts are ongoing to prioritize assistance in southern Yemen.

These changes, along with severe funding challenges, prompted WFP to review and realign its staff complement in the first half of 2025, resulting in a reduction of over 40 percent of its personnel in northern Yemen and a planned realignment of its operations in the south in late 2025. WFP Management would like to highlight that the country office has been especially attentive to the wellness of staff during these changes.

Management takes note of the Office of the Inspector General's recommendations and is actively working to establish governance mechanisms, processes, and procedures to help expedite decision-making and execution of its programmatic strategies for targeting, identity management, and cash-based transfers. On the latter, WFP Management can already report progress in implementing the audit recommendations.



WFP Management is pleased to note that external stakeholders, including donors, government counterparts, the Office of the United Nations Resident Coordinator, and non-governmental organizations, interviewed during the audit commended WFP's proactive collaboration, information sharing, and regular engagement.

WFP Management also welcomes the recommendations to enhance its use of the Holistic Tracking System (HTS). It reminds the reader that, at its core, most of the limitations in deploying HTS stem from the restrictions faced in northern Yemen. The country office will work in southern Yemen to improve the consistency and timeliness of Last Mile commodity tracking entries by partners.

WFP Management acknowledges areas for improvement in monitoring and community feedback mechanisms (CFM) and would like to highlight that the country office already has a robust, multi-layered monitoring system in place to assess and manage its activities. The country office is committed to continuous improvement in this area and has already partially implemented the recommendations in the audit report. It has also recently completed an assessment of its CFM to help further strengthen its processes.

Regarding WFP's Global Assurance Standards, the implementation of the actions by the country office continues to be subject to the availability of funds and favorable implementation conditions, including reaching agreements for targeting and registration with the authorities in northern Yemen. The country office remains committed to the adoption and increased maturity of its assurance framework across all key operational areas.

WFP Management would like to thank the Office of the Inspector General for their constructive collaboration, engagement and efforts to ensure the audit observations and agreed actions are aligned with Yemen's operating context. WFP Management views the audit observations and agreed-upon actions as valuable for further enhancing processes, governance, risk management, and internal controls for WFP's operations in Yemen.