Internal Audit
of WFP Emergency Operations
in Sudan

Office of the Inspector General

Internal Audit Report AR/25/09

September 2025

Contents

I. Executive summary

WFP in Sudan

1. As part of its annual workplan, the Office of Internal Audit conducted an audit of World Food Programme emergency operations in Sudan. The audit focused on: corporate emergency scale-up; organizational structure and human resources; risk management and oversight, including the global assurance project; security and access management; operational planning, delivery and performance management; targeting and identity management; cooperating partner management; logistics management; supply chain and delivery – contract and vendor management, budget and programming; monitoring, and community feedback mechanisms.

2. Following the outbreak of conflict in Sudan in April 2023, WFP activated a corporate emergency scale-up in May 2023. In November 2023, it expanded the emergency response regionally to include South Sudan and Chad. The regional corporate scale-up emergency remains active through December 2025.

3. The audit covered the period from 1 June 2023 to 31 December 2024. In 2024, WFP reached 7.9 million beneficiaries, compared to 8.4 million in 2023, with direct operational expenses of USD 472.0 million, compared to USD 354.0 million in 2023.

Audit conclusions and key results

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

5. During the conflict, armed attacks and looting destroyed WFP offices, warehouses, and guesthouses in conflict zones. WFP incurred losses of USD 96.4 million, USD 26.4 million of which were food losses. While the country office relocated to Port Sudan and maintained its staff presence in some hard-to-reach locations, due to inaccessibility, it had no presence in other hard-to-reach areas. Staff who remained in-country delivered assistance despite the war, inadequate facilities and significant contextual challenges such as severe access constraints, restricted cross-border and crossline movement, security threats, and bureaucratic impediments. In December 2023, the country office underwent a 40 percent reduction in staff, driven by the loss of field offices and assets due to the conflict, as well as funding shortfalls.

6. The Sudan conflict deeply impacted WFP staff and their families, forcing them from their homes, destroying their property, and inflicting severe trauma. Many staff members moved their families abroad, choosing either to accompany them or remain in Sudan. Since the beginning of the conflict, six WFP staff sadly lost their lives: three were killed in Kabkabiya, North Darfur, on 15 April 2023, and three were killed in a bombing of the WFP field office in Yabus, Blue Nile State, on 19 December 2024.

7. In 2024, the country office increased monthly assistance from 1.2 million at the start of the year to 3.4 million beneficiaries and scaled-up monthly cash transfers from USD 1.0 million to USD 10.0 million by the year-end. WFP partnered with 37 international and local non-governmental organizations and expanded monitoring in hard-to-reach locations through a third-party monitor. Risk assessments were comprehensive, and there was close engagement with donors to share risk and incident information. In 2025, management initiated a revised organizational design focused on operational capacity in hard-to-reach areas and coordination across functions. Efforts were underway to establish realistic and stable operational targets, strengthen real-time tracking of distribution cycles, and improve performance monitoring.

8. WFP's emergency response in Sudan faced significant constraints due to both external challenges and internal systemic weaknesses. During the audit period, WFP did not implement governance, oversight, and accountability mechanisms at either the corporate or country level, which resulted in inadequate strategic direction, unclear responsibilities, ineffective programme delivery, and limited visibility over outcomes achieved. Competing global crises and changes in WFP's emergency support structure did not enable sustained leadership attention, strategic oversight, and support for the Sudan emergency. At the country office level, sub-optimal risk and performance management, frequent leadership changes, fragmented structures, a dispersed workforce with staffing gaps and unclear management roles undermined stability, coordination, and diluted ownership of emergency response objectives. Externally, severe access restrictions, active conflict and shifting conflict lines further constrained WFP's ability to deliver assistance at scale, particularly in hard-to-reach areas.

9. The audit report contains the following **seven** observations with high-priority actions that require urgent management attention.

10. Observation 1: Corporate scale-up emergency response: WFP leadership could not recalibrate country management, reinforce staffing, or prioritize psychosocial support in a timely manner due to gaps in emergency procedures. The strategic task force met infrequently, and the operational task force did not drive critical analysis and risk information for decision making and corporate support. To address these design and implementation gaps, WFP should revise its emergency protocol or issue supplementary guidance to strengthen leadership readiness reviews, psychosocial support, strategic management oversight, and clarify roles and responsibilities for emergency operations. This shall include defining accountabilities and authorities for operational performance, reporting, and regional coordination.

11. Observation 2: Organizational structure and staffing: Frequent leadership changes and reliance on short-term deployments disrupted continuity and strategic direction. Fragmented structures, a geographically dispersed workforce and staffing gaps in key functions such as logistics, programme, risk management and access management weakened the emergency response. By March 2025, the appointment of stable country office leadership brought clarity and continuity to the management structure. There is an opportunity for the country office to complete its structure and staffing capacity review, merge fragmented units, address critical staffing gaps and monitor the financial sustainability of the new structure. In addition, WFP global headquarters should develop emergency-specific staffing models tailored to the scale and complexity of operations.

12. Observation 5: Operational planning and delivery: Operational targets were ambitious, responding to rapid population movement and displacement as well as deteriorating food insecurity and needs. This led to frequently revised and misaligned targets with delivery capacity on the ground. This, combined with contextual constraints, led to delivery shortfalls, particularly in hard-to-reach and famine-affected areas. While monthly targets fluctuated between 4.0 and 8.0 million people assisted, actual delivery was consistently below 2.5 million, peaking at 3.4 million only in December 2024. For consistent and predictable assistance, the country office should establish realistic and stable targets informed by operational realities and risk considerations. It should also develop a plan to expand assistance in hard-to-reach areas, advocate for humanitarian access, and implement the 2025 cash-based transfer scale-up plan to diversify delivery mechanisms.

13. Observation 8: Cooperating partner management: There were 328 field-level agreements and amendments for 35 cooperating partners, with many amendments per agreement in the audit period. Agreement workflows were long and not adapted to emergency needs. The country office set agreement budgets based on high operational targets, locking in high fixed costs, even with significant delivery shortfalls. While this approach was driven by the need to have active partner agreements due to rapidly changing access conditions and WFP's need to remain operationally ready, these inefficiencies, combined with weak management oversight and delayed reporting, reduced the effectiveness and agility of WFP's partner delivery model in the emergency context. The country office

should streamline partner management by consolidating agreements, minimizing amendments, and simplifying workflows. In addition, it should introduce cost-efficiency controls, cap fixed costs, and implement a risk-based management oversight plan informed by partner capacity and performance.

14. Observation 9: Logistics management : Insecurity, access constraints, and frequent blockades to cross-border and crossline supply routes severely constrained logistics operations as the country office had to rely mainly on Port Sudan as its central logistic hub. The absence of a cohesive logistics plan, combined with logistics management and staffing capacity gaps, led to fragmented food pipeline management, inadequate stock pre-positioning, and weak commodity tracking. Logistics could deliver only half of the food tonnage required each month, with dispatches dropping below 35 percent in some cycles. To stabilize operations and improve delivery performance, the country office should conduct a logistics capacity assessment, implement a comprehensive logistics plan, address internal control gaps in commodity management, and enforce real-time delivery tracking.

15. Observation 10: Voucher-based food assistance through third-party vendor: The country office contracted a single-source vendor without competitive bidding to distribute food through their retailer network using value or commodity vouchers as a redemption instrument. It treated the modality as cash-based transfer and the vendor as a financial service provider rather than a commodity voucher modality through food vendors. WFP, at both country office and corporate levels, did not conduct a comprehensive vetting of the vendor or assess its ownership structure and related parties. At the country level, there were no commodity price controls, which led to excessive supplier markups of up to 270 percent above market rates and reduced food rations to beneficiaries. To address these control weaknesses, WFP global headquarters should develop vendor vetting guidance and consolidate information currently dispersed in various independent paper-based and electronic systems into a centralized database to prevent engagement with high-risk vendors. In addition, the country office should transition to competitive procurement, establish direct retailer contracts, enforce delegated authority approvals and implement price monitoring.

16. Observation 11: Community feedback mechanism: Community feedback mechanisms were fragmented and underused. Beneficiary awareness of feedback channels remained relatively low. More than 3,700 high-priority complaints were unresolved due to weak case management and unclear accountability. The country office should establish a coordination forum to integrate feedback from protection and accountability teams, implement a comprehensive community engagement plan, and deploy a structured case management process with clear roles, responsibilities and escalation protocols.

17. The audit identified four observations with medium-priority actions in the areas of risk management and oversight, including the global assurance project; access and security risk management; operational oversight and distribution cycle management; and targeting and identity management.

18. Management has agreed to address the 11 reported observations and implement the agreed actions by their respective due dates. Following the completion of the audit fieldwork, three agreed actions were already implemented.

19. The Office of Internal Audit would like to thank managers and staff for their assistance and cooperation.

II. Country context and audit scope

Sudan – crisis overview

20.   Sudan is located at the crossroads of sub-Saharan Africa and the Middle East, with a population of 50 million people. It has faced persistent instability since its independence.[1] Despite a 2022 political framework agreement to restore civilian rule following a military coup in 2021, political deadlock persisted. This culminated in the events of April 2023, when fighting broke out in the capital, Khartoum, between the Sudan Armed Forces (SAF) and the Rapid Support Forces (RSF) and quickly expanded to other parts of the country.

21.   By May 2023, the RSF had established control over Khartoum, while the SAF relocated to the city of Port Sudan. RSF forces expanded their control and took major cities across Darfur and Kordofan regions by November 2023, followed by the state of Al Gezira in December 2023. In April 2025, government forces had retaken Al Gezira and regained control of the capital Khartoum, while RSF maintained control over significant portions of Darfur.

22.   Prior to the conflict, Sudan had around 2.7 million internally displaced people. The past two years of conflict forcibly displaced an additional 8.0 million people, raising the total number of internally displaced people to 11.5 million, and making it the largest internal displacement crisis in the world. More than 3.4 million people have fled to neighbouring countries, mainly Chad (39 percent), South Sudan (31 percent) and Egypt (23 percent), resulting in a wider humanitarian emergency across multiple regions.[2] The conflict caused constrained access to basic services and social protection, destruction of economic infrastructure, and paralysis of economic activities, including damage to water and healthcare, collapse of financial services, and interruptions to electricity supply and telecommunication services. This exacerbated pre-existing economic fragilities, complicating food and cash assistance programmes.

23.   Sudan is one of the largest global humanitarian crises. By 2025, an estimated 30.4 million people, about 64 percent of the population, were in urgent need of humanitarian assistance, representing a 23 percent increase from the 2024 estimate of 24.8 million.[3] Sudan's food security situation drastically deteriorated throughout this period. Integrated food security phase classification (IPC) analysis indicates that, within just one year (comparing June–September projections for 2023 and 2024), the total number of people facing severe food insecurity (IPC 3 or worse) reached 25.6 million, as illustrated in Table 1.

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[1] Sudan endured prolonged civil wars and regional conflicts. In 2018–2019, mass protests toppled the then President after three decades in power, paving the way for a transitional government. A 2021 military coup disrupted the transition, dissolved government structures and suspended the constitutional charter.

[2] Humanitarian Response Plan 2024 United Nations Office for the Coordination of Humanitarian Affairs (UN-OCHA).

[3] Humanitarian Response Plan 2024 & 2025, United Nations Office for the Coordination of Humanitarian Affairs (UN-OCHA)

Table 1: Food insecurity context[4]

Regions	IPC 3+		IPC 4		IPC 5		Refugee caseload inside Sudan	(Risk of) Famine areas
	Number of people	Percent	Number of people	Percent	Number of people	Percent		
Darfur	7,069,764	28%	2,655,672	31%	436,208	58%	130,417	8
Kordofan	3,438,734	13%	1,249,256	15%	23,548	3%	52,077	4
Khartoum and Al Gezira	6,392,409	25%	2,643,717	31%	286,540	38%	-	2
North and East Sudan	8,696,500	34%	1,984,363	23%	8,969	1%	557,731	1
Total	**25,597,407**	**100%**	**8,533,008**	**100%**	**755,265**	**100%**	**740,225**	**15**

24.   In August 2024, the IPC Famine Review Committee (FRC) confirmed famine in Zamzam camp for internally displaced people in North Darfur and subsequently declared famine in at least five other areas. In December 2024 (latest available information), the FRC projected that five more areas would face famine by May 2025, while another 17 areas were at high risk of famine.

WFP emergency operations in Sudan

25.   The 2019–2023 Sudan country strategic plan (CSP) had a total budget of USD 2.2 billion. While the plan included a substantial crisis response component, activities mainly focused on long-term development-oriented objectives. Following the April 2023 conflict, the country office shifted the emphasis of the CSP from development-oriented goals to urgent crisis response through budget revisions in December 2023 and December 2024. The CSP was extended through to February 2026 with an increased total budget of USD 5.6 billion.

26.   The Sudan conflict triggered a wave of destruction in key conflict zones such as Khartoum, Greater Darfur, and Greater Kordofan. The attacks on WFP facilities, including offices, guesthouses, and warehouses, resulted in the looting of assets, vehicles, and food supplies and loss of lives. In 2023, WFP reported losses of USD 96.4 million, including USD 26.4 million in food commodities lost to looting and theft.[5] The violence and attacks resulted in the loss of WFP offices in Khartoum, Greater Darfur, and Greater Kordofan by June 2023, followed by the Al Gezira state in December 2023, and led to the evacuation and relocation of all staff to safer areas. Tragically, six WFP staff lost their lives, and the majority were displaced.

27.   After a brief operational pause in April 2023, as efforts focused on locating and relocating staff, WFP activated a corporate scale-up for Sudan on 4 May 2023, which lasted until 3 November 2023. WFP developed a concept of operations (CONOPS) to guide the phased resumption and expansion of life-saving activities. To coordinate its response across the region, WFP launched a regional corporate scale-up on 23 November 2023, covering Sudan, South Sudan, and Chad. With multiple timeline extensions, the regional scale-up remains in effect until December 2025.

28.   Throughout the audit period, despite the significant challenges, WFP did not halt or suspend its operations, adhering to a "stay and deliver" approach. Following the evacuation of the diplomatic and humanitarian communities from Khartoum in April 2023, WFP upgraded the existing field office in Port Sudan to a country office, established a liaison office in Nairobi, Kenya, operational hubs in Dongola and Farchana in Chad and continued its operations in existing offices in Kassala and Kosti.

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[4] Based on IPC analysis in June and August 2024. Data on the refugee population is taken from WFP internal reports.
[5] "Audited annual accounts 2023" (WFP/EB.A/2024/6-A/1)

29.   Prior to the conflict, WFP Sudan had a workforce of 1,393 staff members. With the conflict, WFP staff were dispersed, with many working in difficult conditions in the country while others worked remotely from outside Sudan, including from the Nairobi liaison office. Due to the loss of field offices and curtailed operations because of the war, WFP reduced its staffing by 548 personnel through a downsizing exercise in December 2023. By January 2025, WFP Sudan employed 821 staff across its country office in Port Sudan, four operational hubs, a liaison office in Nairobi, and five field offices.

30.   Emergency operations in Sudan received heightened attention from WFP headquarters following the Deputy Executive Director and Chief Operating Officer's May 2024 visit, amid increasing concerns over IPC indications of increased food insecurity levels and risk of famine in certain locations as well as concerns in operational delivery, especially in hard-to-reach areas. From June 2024 onwards, albeit with frequent turnover, WFP deployed senior personnel, including an emergency coordinator (EC), a regional emergency coordinator (REC), and operational directors.

31.   Amidst this challenging backdrop, the country office had to stabilize and scale-up its humanitarian assistance. WFP reported assisting more than 8.4 million beneficiaries in 2023 and 7.9 million beneficiaries in 2024, with total operational expenditure of USD 354 million in 2023 and USD 472 million in 2024.

32.   General food assistance was the primary programme activity, accounting for 77 percent of all people WFP reached in 2024, up from 70 percent in 2023. The distribution of people assisted by the programme area is illustrated in Figure 1.

Figure 1: People assisted through different programme areas (in millions)
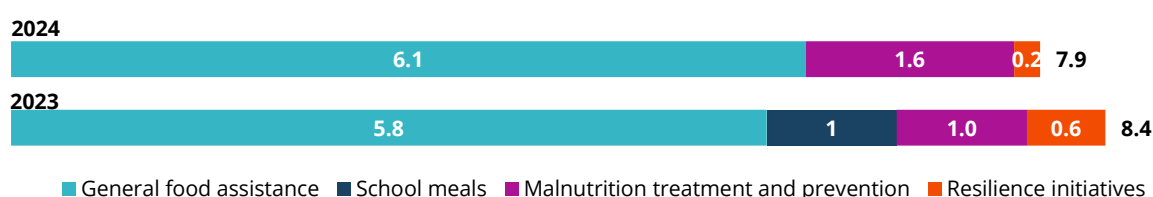
33.   Food distribution was the primary transfer modality, reaching 73 percent of all individuals assisted by WFP in 2024, compared to 80 percent in 2023. Figure 2 presents the breakdown of people assisted through different modalities.

Figure 2: People assisted through different transfer modalities (in millions)
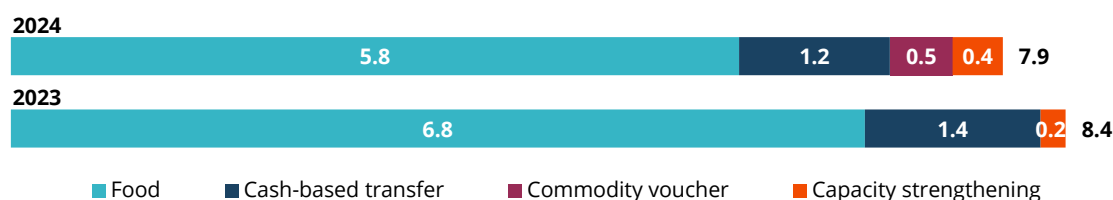
34.   Restricted humanitarian access was a key challenge to the delivery of humanitarian assistance throughout the audit period. High insecurity, urban warfare, ethnic mobilization, criminality, looting, unexploded ordnances, bureaucratic bottlenecks, and movement restrictions constrained access to conflict-affected states seized by the RSF, such as Darfur, Kordofan, Khartoum, and Gezira (hereafter referred to as hard-to-reach areas). This contrasted with relatively more accessible Northern and Eastern states under the control of SAF (hereafter referred to as 'accessible areas'). Key challenges for the country office included:

a. Active hostilities and insecurity through bombings, aerial strikes, looting and checkpoints resulting in severe risks to the movement of food convoys and humanitarian personnel, as well as significant reductions in the field presence of WFP and United Nations organizations in hard-to-reach areas and office destruction in Khartoum, Darfur, Kordofan, and Al Gezira.

b. Systematic access restrictions from SAF suspending crossline food movement to RSF-controlled locations in December 2023, and the closure of the Adré crossing on the Chad-Sudan border from February to August 2024; and

c. Bureaucratic impediments such as unpredictable visa processing and routine denial or delay of clearances for convoys of food and personnel.

Objective and scope of the audit

35.   The objective of the audit was to provide assurance on the effectiveness of governance, risk management and internal control processes relating to WFP emergency operations in Sudan. Such audits contribute to an annual and overall assurance statement to the Executive Director on governance, risk management and internal control. The audit was conducted in conformance with the Global Internal Audit Standards issued by the Institute of Internal Auditors.

36.   The audit covered the period from 1 June 2023 to 31 December 2024 and focused on two main activities under the CSP: Activity 1 – providing safe and nutritious food and cash-based transfer (CBT) to people affected by shocks, which accounted for 67 percent of direct operational costs and 75 percent of beneficiaries assisted during the audit period; and Activity 3 – delivering preventative nutrition support to children and pregnant and lactating women in emergencies, representing 8 percent of direct operational costs and 15 percent of beneficiaries assisted.

37.   The audit scope covered: corporate emergency scale-up; organizational structure and human resources; risk management and oversight, including the global assurance project; security and access management; operational planning, delivery and performance management; targeting and identity management; cooperating partner management, logistics management; supply chain and delivery – contract and vendor management; budget and programming; monitoring; and community feedback mechanisms.

38.   The audit also included limited reviews of staff wellness and duty of care, as well as privacy and data protection measures. These inputs will inform the OIGA's upcoming corporate audit on duty of care and its consolidated insights on data privacy, planned for the second half of 2025. The audit scope did not cover fuel management, as it was reviewed separately by the Office of Inspector General in 2024.

39.   To minimize duplication of efforts, the audit considered and relied on the results of management oversight and support missions conducted by the then Regional Bureau for Eastern Africa (hereafter referred to as the 'regional bureau').[6] These included the 2023 monitoring oversight report and the 2024 cross-functional reviews of logistics, CBTs, identity management, and human resources. The audit also drew on the cooperating partner management report prepared by the REC team, with support from the regional bureau. Other relevant reports, including corporate scale-up after-action reviews and lessons-learned reports from 2023 and 2024, further informed the audit scope.

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[6] Now integrated into the Eastern and Southern Africa Regional Office through the Executive Director's circular, OED2025/002, dated 18 March 2025.

40.   In 2025, the Office of Evaluation is undertaking a Corporate Emergency Evaluation of WFP's response to the Sudan Regional Crisis 2023–2025, with terms of reference approved in February 2025. The audit considered the evaluation scope to avoid duplication of efforts and maintained close coordination with the Office of Evaluation to ensure information sharing and complementarity between the two oversight activities, and to minimize oversight burden on the country office.

41.   The in-country audit fieldwork took place from 7 to 21 March 2025. It included visits to WFP offices in Port Sudan, Kosti, Kassala, and Gedaref and on-site verifications of operational activities. During these visits, the audit team interviewed beneficiaries, cooperating partners, relevant Government authorities and other United Nations organizations. The draft report was shared on 11 July 2025 and final comments received on 4 September 2025.

42.   Due to movement restrictions on international staff, the audit team could not conduct field visits in hard-to-reach areas, including the Darfur and Kordofan regions as well as the Khartoum and Al Gezira states.

WFP's organizational redesign

43.   At the same time of the audit field mission in March 2025, WFP issued a Management Accountability Framework, aimed at enhancing accountability, authority, performance, and results across country offices, regional levels, and global operations. The framework outlines functional roles and responsibilities at various levels, including country directors, regional directors, and global functions. It establishes a support structure with a defined chain of command and explicit accountability, aiming at ensuring flexibility and operational efficiency.[7]

44. The results of this audit, and specifically the agreed action plans, should be read in the context of the organizational changes ongoing in WFP at the time of audit reporting.

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[7] WFP Management Accountability Framework, March 2025.

III. Results of the audit

Audit work and conclusions

45.   The audit report contains eleven observations – seven with high and four with medium priority actions. Any other audit issues assessed as low priority were discussed with the office directly and are not reflected in the report.

Part 1: Corporate emergency operations

46.   WFP's emergency activation protocol governs the activation of a corporate scale-up emergency, declared in Sudan in May 2023.[8] Throughout the corporate scale-up activation phase, a corporate response director (CRD) manages the corporate response, WFP's strategic task force (STF) convenes to ensure the whole-of-organization approach, and advises the Executive Director on strategic issues impacting WFP's response. The operational task force (OTF) convenes to address operational concerns, provide cross-functional support and guidance, and advise on strategic issues for escalation to the STF.

47.   The audit reviewed the implementation of key elements of the corporate scale-up emergency protocol and deployment of a whole-of-organization approach.

48.   Following the audit mission, in June 2025, WFP centralized the responsibility for coordinating global, cross-functional support for emergencies under the Programme Operations Department, led by the Director of Emergency Preparedness and Response Service. In July 2025, the Executive Director announced interim changes to the Emergency Activation Protocol and tasked the Emergency Preparedness and Response Service to finalize a revision to the protocol to reflect the new global headquarters structure and the Management Accountability Framework referred to in paragraph 43.

Observation 1:   Corporate scale-up emergency response

Country office management review and duty of care

49.   While the emergency protocol in force during the audit period requires a staff surge plan after a corporate scale-up is declared, it does not require a country capacity assessment during the initial phase. It also does not explicitly address reviewing or refreshing country office leadership and management, nor does it cover duty of care risks for staff during significant contextual changes or traumatic events.

50.   As such, the abrupt shift in the Sudan operations from a resilience and development focus to a conflict-driven emergency response did not trigger a refresh of country management nor a psychosocial risk assessment and mitigation plan as recommended by the United Nations System.[9]

51.   WFP's counselling service is conducting a psychosocial risk assessment for the Sudan emergency in 2025 and has increased the number of staff counsellors. The audit acknowledges that these aspects are, at the time of audit reporting, under consideration in the revision of the emergency protocol.

Strategic and operational task force meetings

52.   There were only three STF meetings convened between June 2023 and December 2024, which may have potentially limited corporate attention on the strategic and operational risks of the Sudan corporate

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[8] Executive Director's circular – OED2023/003 dated 24 February 2023. WFP emergency activation protocol. The activation phase mandates a whole-of-organization approach and, within 72 hours of the alert, triggers the establishment of empowered leadership and the mobilization of human, financial, and material resources.

[9] UN_system_mental_health_and_well_being_strategy_for_2024.pdf

scale-up operations. The emergency protocol does not define the frequency of STF meetings nor the triggers for convening an ad-hoc meeting, leading to an expectation gap between the field and headquarters.

53.   The OTF functioned primarily as a forum for information updates and support requests rather than for critical analysis and risk information to drive decision making and corporate support. There was no structured process to periodically report progress against planned targets to the OTF and the STF. Consequently, these bodies had limited visibility on operational performance to enforce accountability.

54.   The November 2024 STF was the first to include a detailed operational presentation by the CRD and detailed operational progress updates continued in 2025 at the time of audit reporting. The significant increase in the operational target to assist 8.4 million people in June 2024, and the inability of the country office to meet the target between June and October 2024, had received scant attention in OTF discussions.

55.   The audit acknowledges that WFP is reviewing the role of the STF and OTF as corporate governance bodies in its revision to the emergency protocol at the time of audit reporting.

Deploying existing protocol

56.   At the onset of the corporate scale-up emergency in 2023, there was no EC appointment of the grade and experience commensurate with the needs of the emergency scale-up as required by the protocols.

57.   Headquarters decision memos from May and November 2023 made the EC appointment by the CRD optional, contradicting the requirements of the protocol. The CRD deferred key decisions relating to country capacity assessments and appointments of an EC and deputy country directors (DCDs) to the country director (CD), who prioritized stability and existing staff, given the dispersed staff structure, visa restrictions and limited office space. WFP headquarters only deployed a temporary EC in June 2024. This led to significant delays in strategically calibrating WFP's staffing capacity with the right skillset to the needs, complexity and scale of the corporate emergency.

Leadership structures and corporate support

58.   During the scale-up period, the country office experienced frequent leadership changes and critical staffing gaps, particularly in key positions such as the DCD Operations and CD, who could not be deployed because of visa restrictions. Although WFP deployed additional staff in 2024, most assignments were short-term, often lasting only one to three months, further undermining the required stability, as described in Observation 2.

59.   In July 2024, the Deputy Executive Director and Chief Operating Officer (DED/COO) communicated the Executive Directors' decision to appoint, until October 2024, the Director of the Supply Chain and Delivery Division as the regional emergency coordinator (REC) for the Sudan corporate scale-up emergency. However, the absence of clear terms of reference for the REC challenged implementation of this leadership structure. The REC deployed additional staff to the country office for certain key functions. The operational mandate of the REC team and decisions beyond regional coordination remained unclear to the regional bureau and the country office. This resulted in blurred accountability for decisions as well as challenges in coordination and engagement with the country office and regional bureau management.

Underlying causes:

Organisational direction, structure and authority:	Insufficient accountability mechanism WFP organizational redesign resulting in disbandment of Emergency Division and multiple different emergency advisers.
Policies and procedures:	Inadequate corporate policy/guideline (with respect to country management review and duty of care risk assessment)
Oversight and performance:	Insufficient oversight from HQ /RB Performance measures and outcomes are inadequately measured/established
External factors - beyond the control of WFP:	Conflict, security & access (competing corporate emergencies resulting in overstretched headquarters)

Agreed Actions [High priority]

The Emergency Preparedness and Response Service, in consultation with the relevant global headquarters functions and the Deputy Executive Director and Chief Operating Officer, will revise WFP's emergency activation protocol or issue supplementary guidance to:

(i) Assess and refresh leadership capacity in response to significant contextual shifts (e.g., transition from development to emergency, traumatic events), to ensure appropriate leadership is in place for the operational context.

(ii) Establish a psychosocial risk assessment and mitigation plan, including staff counsellor presence commensurate with the size and scale of the operations.

(iii) Sustain strategic oversight and regular leadership engagement with tools to monitor strategic risks and operational performance challenges,

(iv) Clarify accountabilities and authorities for operational target setting, performance and risk management, oversight, and streamline operational reporting platforms.

(v) Clarify responsibilities and delegation of authority for multi-country emergency scale-up activations.

Timeline for implementation

30 June 2026

Part 2: Country operations

Organizational structure and human resources

60. Since October 2024, the country office stabilized its leadership and organizational structure with the appointment of a CD, a DCD operation, three director-level ECs, and several senior functional leads. The new management team initiated the design of a revised organizational structure to strengthen operational capacity and scale assistance in hard-to-reach areas. The new structure proposed the reopening of four additional area offices and various field offices to better respond to operational needs.

61. The audit assessed whether the organizational structure and staffing of the country office were adequate to manage the complex emergency. This included reviewing roles and responsibilities, staffing levels, skill gaps, decision-making processes, delegations of authority, segregation of duties, and continuity plans.

Observation 2: Organizational structure and staffing

Structural and staffing challenges

62. After the 2023 conflict, WFP Sudan's organizational structure underwent continuous, reactive adjustments due to office closures caused by shifting conflict frontlines, staff evacuations, and evolving operational priorities. Although the structure stabilized by late 2024 with four operational hubs, each with defined geographic responsibilities, several structural and staffing challenges continued to undermine the effectiveness of emergency response.

63. The pre-conflict staffing profile was not aligned to the needs of the emergency scale-up, and unclear or overlapping management roles and responsibilities, including the mandate of the REC, contributed to operational inefficiencies as described in Observation 1.

64. Following the displacement of staff in 2023 and the prolonged restrictions on the footprint of international staff in the country, the country office permitted remote work from various locations, including the relocation of some teams to Nairobi, Kenya. Despite the country office requiring staff to return to their duty station in 2024, 43 staff continued working remotely from various countries, and the fragmented work arrangements persisted, which weakened operational coordination. At the time of audit reporting, the country office finalized an operating procedure on telecommuting arrangements, aimed at sustaining adequate operational capacity in the country.

65. The country office faced staffing gaps across key functions, including logistics, planning, data intelligence, commodity accounting, CBT, and risk and access management. In some cases, essential roles were unfilled for prolonged periods. The absence of an international staff counsellor during the post-conflict period further limited support to staff. Furthermore, certain processes remained fragmented across various units without coordination or accountability structures: CBT processes across Programme, Logistics, and Technology; Identity Management across Programme and Technology; and access management across Security, Access, and other units. These gaps are described further in Observation 4, and Observation 7.

66. The December 2023 downsizing of 548 staff further eroded already strained capacities across multiple units, severely limiting the ability to scale-up or sustain operations effectively.

Leadership transitions

67.   Staffing emergency operations with skilled and permanent personnel remains a persistent challenge for WFP. External and Internal Auditor reports highlighted systemic gaps, including inadequate roster systems, insufficient leadership accountability in mobilizing human resources, and an over-reliance on temporary surge staffing.[10] WFP has yet to fully implement recommendations and establish a staffing model tailored for emergency operations. These unresolved issues continued to hinder effective responses, as seen in Sudan.

68.   Throughout 2024, the country office experienced persistent leadership gaps and frequent changes that undermined operational stability. Senior leadership roles remained vacant for extended periods, up to seven months in some cases, while onboarding of designated personnel was delayed by external factors, notably visa-related issues beyond WFP's control. As a result, the office relied heavily on temporary deployments to fill critical leadership gaps, which disrupted strategic continuity and hindered timely decision-making during key phases of the emergency response. Additionally, assignments to critical roles were not always aligned with emergency leadership requirements, as staff were, in some instances, placed in positions without a clear assessment of their suitability or relevant experience.

69.   The country office struggled to attract senior staff for longer-term commitments, forcing it to rely heavily on short-term staff deployments. During the audit period, 56 staff were deployed on temporary duty assignments within six months, most serving brief rotations of one to four months. The DCD Operations role alone had seven different incumbents. The extensive use of short-term deployments affected sustainability and institutional memory, and undermined operational consistency throughout the audit period.

70.   During the audit mission, in March 2025, the country office implemented a revised management structure that included the appointment of a CD and three ECs to address leadership gaps. The formal approval of a high-level target structure to improve operational coherence and delivery capacity followed in June 2025. At the time of audit reporting, the country office was finalizing unit-level structures to support the scale-up of operations. These structural changes, intended to strengthen accountability and responsiveness, require monitoring of their financial sustainability given the prevailing funding constraints.

Underlying causes:

Policies and procedures:	Inadequate corporate policies/guidelines (absence of staffing models for emergencies, and human resource processes not fit for rapid and stable staffing of corporate scale-up emergencies).
Process and planning:	Dispersed workforce resulting in inefficient structures, insufficient internal coordination, and unclear roles and responsibilities
	Inadequate risk management (financial costs of structure not assessed or monitored)
Resources – People:	Inadequate succession and workforce planning (staffing structure or capacity assessment not performed)
External factors - beyond the control of WFP:	Political - government situation; and Conflict, Security, and Access (visa restrictions; limited office space available)

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[10] Report of the External Auditor on the scale-up and scale-down of resources in emergency operation (WFP/EB.A/2018/6-H/1) Internal audit of staffing in Emergencies (2023).

Agreed Actions [High priority]

1. The country office will complete its ongoing review of structure and staffing capacity to ensure alignment with operational needs and the scale-up of assistance in hard-to-reach areas. The review will also focus on strengthening key functions such as logistics, programme, risk management, staff counselling, and humanitarian access by addressing current gaps, streamlining roles and consolidating units where appropriate to enhance coordination and reduce fragmentation.

2. The country office will regularly assess the financial sustainability and monitor the cost of the new organizational structure, given the current funding environment.

3. The Emergency Preparedness and Response Service, with the support of the Human Resources Division and functional staffing coordinators, will:

    (i) Develop emergency contingency staffing models that advise on appropriate capacity, roles, and grade structures tailored to emergencies of different scales and complexities.

    (ii) Design a responsive, field-driven staffing process for corporate scale-up operations that is agile, flexible, and efficient, prioritizing leadership continuity and enabling long-term deployments

Timeline for implementation

1. 31 December 2025
2. 31 December 2025
3. 30 June 2026

Risk management, oversight and global assurance project

71. As required by corporate standards, the country office, with the support of the regional bureau and Risk Management Division at headquarters, developed risk assessments, emergency scale-up risk registers, and fraud risk assessments across all key business areas and reported on the Global Assurance Project (GAP) implementation in a timely manner. The country office regularly shared risk updates with senior management and donors through briefings and memos.

72. The audit assessed: (i) the existence and effectiveness of risk governance structures; (ii) risk identification, assessment, and prioritization practices; (iii) implementation and monitoring of mitigation measures; (iv) risk reporting to key stakeholders; and (v) execution and reporting of the global assurance project.

Observation 3: Implementation of risk mitigation measures

Implementation of risk mitigation measures

73. While the country office established a Risk Management Committee, meetings were infrequent and not documented. The country office stated that as the risk management updates were regularly shared through other coordination forums, including OTF meetings, the RMC was not regularly convened to avoid overburdening staff during the emergency scale-up.

74.   During the audit period, the country office did not implement risk mitigation actions effectively and in a timely manner. Sample testing of risk mitigation actions showed that action owners extended implementation target dates from six months up to one year without a documented rationale, even if there were valid operational reasons. This made it difficult to enforce management accountability for managing risks.

75.   In addition, the risk owners did not follow up on proposed actions from various function-specific risk assessments - for instance, the 2024 action plan developed jointly by the Regional Emergency Coordinator and Risk Management Division, corporate scale-up after-action reviews, and lessons-learned reports from 2023 and 2024.

Implementing and reporting against the Global Assurance Project benchmarks

76.   The country office regularly updated senior management and donors on the country assurance plan implementation. It emphasized the constraints, such as access impediments and rapidly evolving and shifting conflict lines, in fully achieving the GAP benchmarks. Audit sample testing indicated that progress was limited, as highlighted by audit observations in key GAP focus areas in [Observation 7,](#) [Observation 8, Observation 9, and Observation 11.](#) Based on these observations, the December 2024 country office self-assessment against 11 benchmarks reflected a level of progress not fully aligned with operational realities. Benchmark scoring validated by the regional bureau[11] also showed a 26 percent variance between the reported and validated benchmark scores.

77.   Several factors contributed to these discrepancies.

   a)   The country office did not clarify in the GAP quarterly reports that its reported progress only related to operations in accessible areas. Therefore, scoring deviations due to access impediments were not identifiable.

   b)   Until August 2024, there was no corporate guidance on the GAP assurance benchmarks and scoring criteria. The absence of initial clarity likely contributed to inconsistencies in assessment.

   c)   From January 2024, the country office prepared its quarterly progress reports in implementing its country assurance plan actions without clear inputs from field offices.

Underlying causes:

Organisational direction, structure and authority:	Insufficient management accountability for effective risk management
Process and planning:	Rules and processes, including for decision making, not established or unclear (evolving corporate guidance on the GAP benchmark and delayed scoring criteria of the GAP)
Resources – People:	Insufficient staffing levels (in the risk management function)

Agreed Actions [Medium priority]

1.   The country office will regularize and document Risk Management Committee meetings and require action owners to justify target date revisions or non-implementation of risk mitigation actions.

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[11] Verification was limited to benchmarks that could be remotely assessed in accessible locations.

2. The country office will incorporate assurance-related actions into its risk assessments and regularly review and discuss implementation updates during risk management committee meetings. Inputs from field offices will be systematically included to ensure that the risk assessments accurately reflect operational realities, progress, and challenges in alignment with global assurance standards.

Timeline for implementation

1. 31 December 2025
2. 31 December 2025

Security and humanitarian access management

78. The country office operated in a challenging security and humanitarian access environment, as described in paragraphs 25 to 34. Humanitarian access was the highest residual risk in the 2024 country office risk register. WFP faced significant access constraints in 11 of 18 states where it delivered food assistance. With support from global headquarters, the country office implemented an access and engagement strategy to ensure consistent messaging and engagement with key actors that could influence humanitarian access for its operations. The regional bureau also provided operational support for humanitarian access management and recommended the strengthening of the number of resources in this area. This led to the deployment of a temporary access officer who was later recruited by the country office.

79. The audit reviewed the governance and risk management controls, humanitarian access practices, security incident management, and oversight.

| Observation 4: Access and security risk management |

Access management capacity and structures

80. Access management was embedded within existing coordination and decision-making mechanisms as a cross-functional activity. The country office ability to manage humanitarian access during a critical operational phase was hindered by insufficient staffing capacity, unclear roles and responsibilities, and weak governance. In 2024, the country office relied on one staff member working from the Nairobi office (down from three staff in 2023) due to external factors, while access roles at hubs were performed by staff of other functional units, including field security, logistics and programme to incorporate community engagement. While the country office centralized humanitarian access management to mitigate risks from engagement of hubs with non-state armed groups, the absence of field-level access staff significantly constrained operational reach and programmatic scale-up.

81. Despite recommendations from the regional bureau in July 2023 to establish a cross-functional coordination mechanism, in line with the model in place in WFP South Sudan, the structure was not implemented. Roles and responsibilities across access, security, logistics, programme, and government liaison functions were unclear. Overlapping mandates of the security and access units related to access management affected key operational decisions such as convoy clearance, contextual analysis and reporting. The 2024 internal audit of humanitarian access management already identified the absence of a coordination mechanism and unclear roles and responsibilities as recurring issues across several emergency operations.[12]

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[12] Internal audit of WFP humanitarian access management (AR/24/21)

82. As the operating environment in Sudan became more complex, threats to operational independence became more frequent. The country office had to manage access to areas controlled by non-state armed groups amid rising complexity in the relationship with authorities, and increased politicization of humanitarian assistance. The country office did not have a framework to guide the assessment of key access-related risks, dilemmas and trade-offs, or escalation pathways and decision-making protocols. The 2024 internal audit of humanitarian access management also identified the absence of defined risk thresholds and escalation protocols for significant access issues as corporate gaps to be addressed by WFP headquarters by September 2025.[12] Consequently, no new corporate-level action is included in the present report.

Security risk management

83. Despite the escalating conflict-related security risks, there was no required security assistance mission undertaken since 2021. The country office did not fully implement security risk management measures in the sampled WFP area offices, guesthouses, and warehouse facilities in Port Sudan, Kassala, and Kosti visited by the audit team, resulting in unmitigated staff duty of care risks and commodity losses. The country office attributed these gaps to government restrictions on procuring protective and communication equipment, limiting its ability to fully implement security measures. During the audit fieldwork, the country office stated that it was planning to relocate, after implementing security risk management measures, to a facility in Port Sudan with better security arrangements.

84. The use of the framework of accountability compliance tool (FACT), designed to strengthen security risk management oversight and streamline reporting, was sub-optimal. Security risk management actions pending implementation were not recorded in the tool, resulting in inaccurate compliance rates and actual risk exposure. Additionally, management did not validate quarterly reports sampled during the audit in a timely manner. The scope of FACT reporting focused mainly on technical checks rather than comprehensive security measures and did not cover reporting on key facilities, such as Port Sudan warehouses. As a result, FACT did not provide a reliable basis for management to assess security readiness, prioritize mitigation actions, or demonstrate accountability. The country office cited that the volatile security environment and frequent staff relocation required agile decision making beyond compliance with the use of the tool.

Underlying causes:

Organisational direction, structure and authority:	Unclear direction for planning, delivery, or reporting (continuous leadership changes)
	Insufficient management accountability for effective risk management
Process and planning:	Inefficient structures and coordination, unclear roles and responsibilities
External factors - beyond the control of WFP:	Conflict, access, security
	Political – government situation (bureaucratic constraints)

Agreed Actions [Medium priority]

1. The country office will leverage good practices in other WFP operations to establish a coordination structure for humanitarian access management and define the roles and responsibilities of all involved functional units.

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2. The country office will establish a process for escalating significant access issues, dilemmas and trade-offs using the interim headquarters protocol in the short term, aligning with the forthcoming corporate directive on risk thresholds and escalation procedures once it is issued.

3. The country office, in coordination with the Security Division, will:

    (i) Undertake a security assistance mission to enhance compliance with established security risk management measures and guidelines

    (ii) Establish and implement a security management monitoring process to systematically document, monitor and report non-compliant security risk management measures and associated residual risk assessments to country office management.

Timeline for implementation

1. 31 December 2025
2. 31 December 2025
3. 31 December 2025

Operational planning, delivery and performance management

85.   Severe access restrictions, shifting conflict dynamics, displacements and increasing needs, as well as bureaucratic impediments, shaped operational planning and delivery as described in paragraphs 25 to 34. Guided by IPC analysis, WFP updated its approach in 2024 to increasingly prioritize hard-to-reach areas with severe food insecurity. Access to hard-to-reach areas improved through the August 2024 reopening of the Adré crossing on the Chad-Sudan border, crossline movements in conflict zones, and a partnership with a trader that facilitated food deliveries to hard-to-reach parts of Darfur. As a result, WFP increased its reach in the last quarter of 2024 as the number of people assisted rose from 1.2 million monthly in January to 3.4 million in December 2024. The use of cash transfers also increased substantially, from an average of USD 1.0 million per month in the first half of 2024 to USD 10.0 million per month in the last quarter.

86.   The audit reviewed the adequacy of strategic and operational plans, achievement against objectives and targets, operational performance management and effectiveness of distribution cycle management.

Observation 5:   Operational planning and delivery

Programme planning and actual achievements

87.   The country office set ambitious operational targets in response to increased humanitarian needs but was unable to reach the planned targets. Driven primarily by increasing needs, and frequently adjusted based on revised IPC analysis, these targets did not reflect on-the-ground realities impacting the ability of WFP and its partners to deliver. Consequently, the actual number of people assisted consistently fell short of planned targets throughout the audit period, as illustrated in Figure 3.[13]

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[13] Data up to December 2024 was within the scope of the audit period. Information related to 2025, although outside the audit period, is included in the graph to illustrate progress made after the audit period and before the issuance of the audit report

Figure 3: Planned and actual beneficiaries reached (in millions)
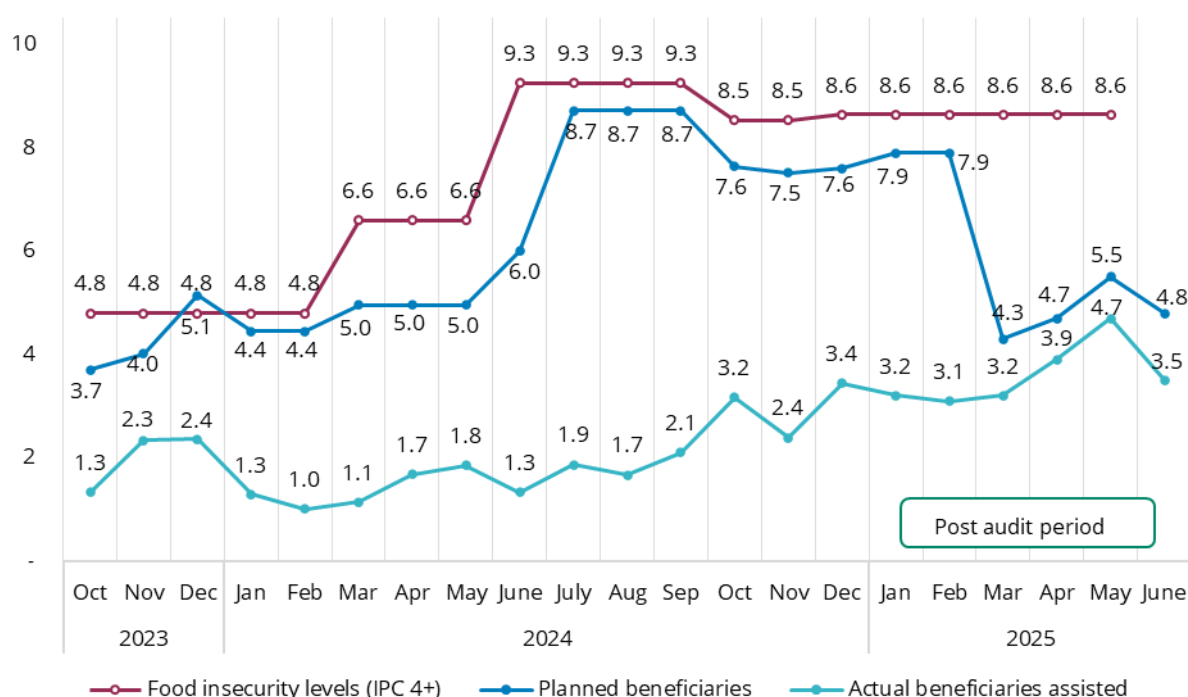
88. The initial monthly target for 2023 was 1.5 million people in accessible areas. This target increased to 5 million in March 2024, with a focus on hard-to-reach areas. The actual monthly assistance between March and July 2024 remained at 1.5 million people on average, with limited assistance in hard-to-reach locations. In July 2024, the country office increased its monthly target to 8.7 million people due to IPC projections, famine warnings, and alignment with the inter-agency famine prevention plan, albeit with gaps in its strategy to address delivery limitations.[14] Actual monthly assistance remained below 2.0 million between June and September 2024, improving to 3 million in the last quarter. This exposed WFP to increased reputational risk.

89. The country office continuously revised its operational plans and targets throughout 2023 and 2024, with changes occurring almost monthly in 2024, due to continuous IDP movements. This planning volatility disrupted the ability of the country office to deliver efficiently, as partners and internal processes struggled to adapt to constantly changing targets.

90. IPC projections for the first half of 2025 indicated sustained high levels of acute food insecurity, with approximately 8.6 million people in IPC Phase 4 and above. From March 2025, in response to escalating access constraints and active conflict, WFP reduced its operational targets from 90 percent alignment with IPC needs (July 2024–February 2025) to 50 percent. In 2025, actual assistance delivery remained stable and steadily increased, surpassing 4.7 million people in May. By mid-year, WFP was reaching 55 percent of the severely food insecure population, and from March to June 2025, it delivered over 85 percent of its revised plans.

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[14] United Nations Office for the Coordination of Humanitarian Affairs (UN-OCHA). April 2024. Famine Prevention Plan: Sudan.

Assistance in hard-to-reach and famine-affected areas

91.   Due to access constraints, closure of the Adré border crossing for six months, and limitation in crossline movement from the East, the majority of WFP assistance remained concentrated in accessible states, as illustrated in . During the audit period, the level of assistance in famine-risk areas in East Darfur, North Darfur, and parts of West Darfur fell significantly below the planned targets and urgent needs.

Figure 4: General food assistance and nutrition support in accessible and hard-to-reach areas
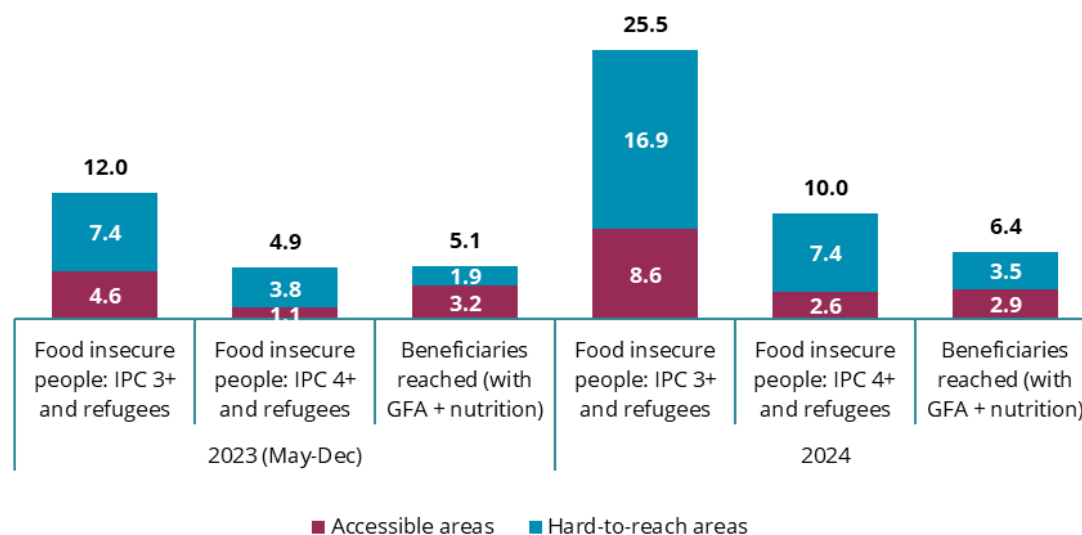
92.   IPC projections in 2024 indicated that 75 percent of the population facing severe food insecurity (IPC 4+) resided in hard-to-reach areas, which WFP prioritized for assistance. In these locations, the country office achieved an average of 15 percent of its planned monthly targets during the January to September 2024 period, improving to 34 percent in the last quarter of 2024. Cumulatively, WFP reached 47 percent of beneficiaries in these areas at least once.

93.   In 2024, WFP was able to assist only 15 percent of the 2.7 million people residing in 27 locations classified as experiencing or at risk of famine. These areas were prioritized, but access constraints limited operational reach. Following the audit period, WFP reported scaling up its response, reaching over 80 percent of the targeted population in these locations between March and June 2025.

Consistency of assistance and cash-based transfer scale-up

94.   The escalating food insecurity in Sudan required sustained assistance, particularly in hard-to-reach areas. During the audit period, the country office struggled to maintain consistent assistance across its operations due to access challenges. On average, households received 3.5 months of assistance annually. In certain famine-risk areas, families received assistance only once or twice. One-off or sporadic distributions were common, even in areas prone to famine, due to inconsistent access. For instance, 43 percent of the 3.2 million beneficiaries assisted in accessible areas in 2024 received only a single in-kind distribution.

95.   Despite operational plans emphasizing increased cash transfers, CBT scale-up was slow and reactive due to disruptions to essential conditions needed for CBT implementation, inadequate planning and contracting delays. Until August 2024, the country office transferred on average USD 1.0 million per month to beneficiaries. It significantly increased its cash transfers, reaching USD 10.0 million per month in the last quarter of 2024. This was driven by accelerating needs, funding availability, pressure from donors and headquarters to reach famine-stricken areas, and the strengthened capacity of the CBT team.

96.   The emergency response CONOPs highlighted the expansion of the retailer network as a critical component for scaling up CBT. There was limited evidence that the country office prioritized this expansion. While the country office contracted 55 retailers in West and Central Darfur, there were no retailer networks in other areas.

Underlying causes:

Organisational direction, structure and authority:	Unclear direction for planning, delivery, or reporting (frequent leadership changes in 2024)
	Strategic and operational plans not developed (absence of a risk-informed CBT scale-up strategy)
Process and planning:	Insufficient planning (reactive and needs-driven operational planning rather than informed by risks, capacities and stakeholder consultations)
External factors - beyond the control of WFP:	Conflict, access, security
	Political – government situation (bureaucratic constraints)

Agreed Actions [High priority]

1.   The country office will establish realistic operational targets informed by operational realities, risks and the delivery capacity of WFP and its partners, and revise the targets on a quarterly basis to limit frequent revisions

     Following the audit mission, the country office implemented the agreed action by July 2025.

2.   The country office will implement a plan to increase its assistance in hard-to-reach and famine-affected regions. The plan will include advocacy efforts with governments, non-state armed groups, and international partners to secure humanitarian access, as well as warehousing locations, resources and pre-positioning of food supplies for these regions.

     Following the audit mission, the country office revised its operational plans to scale-up assistance in hard-to-reach and famine-affected regions.

3.   The country office will implement the 2025 cash-based transfer scale-up plan to establish and activate various transfer mechanisms, including using the retailer network where feasible.

Timeline for implementation

1.   Implemented
2.   31 December 2025
3.   31 December 2025

Observation 6:   Operational performance and distribution cycle management

Operational performance management

97.   The country office did not have an adequate framework to track and monitor operational performance against monthly distribution targets. The country office did not delineate responsibilities and the delegation of authority among key personnel, including the emergency officer, head of programme, and heads of hubs. The absence of performance metrics and unclear roles among key personnel resulted in diluted ownership and accountability for achieving targets.

98.   The country office did not consistently analyse distribution cycles to identify bottlenecks or adapt strategies based on data-driven insights. Weekly management coordination meetings were not documented, did not track decisions systematically, and did not analyse performance. A review of 2023–2024 meeting records indicated limited use of data to assess delays or underperformance, and no corrective action plans were recorded. These gaps in management oversight undermined accountability and reduced visibility into key operational bottlenecks that affected progress.

99.   The issues outlined above limited the ability of the country office and the CRD to report on operational performance or present actionable operational information to the OTF and STF, as discussed in Observation 1.

Distribution cycle management

100. The absence of adequate guidelines as well as weaknesses in planning, coordination, and operational procedures undermined the effectiveness of the monthly distribution cycle plans. Throughout 2024, planning remained confined to the short term, with no stable operational outlook beyond one month. This led to frequent revisions of operational targets, often mid-cycle, disrupting downstream functions, as described in the paragraph 89. Cooperating partners faced repeated rework in identifying and targeting beneficiaries, distribution planning, and revisions to field-level agreements (FLAs). Similarly, processes at WFP hubs, including beneficiary registration, distribution plan, and food dispatch plans, required adjustments every month due to the short planning cycle.

101. Food release notes, a key component of the distribution cycle, were frequently delayed and of inconsistent quality. Despite the country office requiring the notes to be finalized before the start of each month, 2024 data showed that more than 50 percent of food release notes were created after the 20th of each month, leaving insufficient time for the delivery of food. Approximately 37 percent were offline, leading to tracking difficulties, increasing the likelihood of errors, and necessitating rework. During 2024, the number of cancelled food release notes exceeded the number of validated notes, caused by last-minute changes due to rapidly changing context (access revocations, and shift in population movement due to rapid displacements), errors, non-delivery, or convoy diversions due to access challenges.

102.   The country office set unrealistic targets in the cooperating partner FLAs, based on its operational plans (refer to Observation 8) resulting in beneficiary caseloads and transfer volumes that exceeded available resources and delivery capacity. Consequently, WFP hubs requested higher food quantities, without sufficient coordination or consultation on the available resources and logistics capacity to deliver. This resulted in a significant gap between the food quantities requested by hubs for each distribution cycle and the corresponding dispatches and deliveries.

Underlying causes:

Organisational direction, structure and authority:	Insufficient management accountability for effective risk management
	Unclear direction for planning, delivery, or reporting (structural weaknesses in governance, accountability, and operational oversight)
Oversight and performance:	Performance measures and outcomes inadequately measured/established

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Agreed Actions [Medium priority]

1.   The country office will finalize the implementation of a data-driven performance monitoring approach with clear roles and responsibilities, and performance metrics across its hubs and functions.

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2. The country office will implement standard operating procedures for cross-functional distribution cycle management with clear accountabilities, roles, responsibilities (including for management oversight), streamlined and standardized workflows for food release notes and strict submission deadlines.

   Following the audit mission, the country office implemented the agreed action by July 2025.

3. The country office, in consultation with the Technology Division, leveraging existing corporate tools, will deploy a digital solution that connects and consolidates key data to enable coordinated planning, information sharing, and real-time monitoring across relevant units involved in the distribution cycle.

Timeline for implementation

1. 31 January 2026
2. Implemented
3. 31 January 2026

Targeting and identity management

103. The country office used updated IPC analyses and a comprehensive food security and vulnerability analysis conducted by WFP for geographic and household-level targeting. Based on these analyses, the country office prioritized the population in IPC phases four and five, and the most vulnerable households for assistance. Targeting varied from blanket assistance in hard-to-reach areas to status-based and community-based methods in accessible areas.

104. There were 5.1 million beneficiary records in SCOPE,[15] including pre- and post-conflict registrations. Of these, 2.1 million records had biometric data from before the conflict, and 3.0 million records had biographic data.[16] In 2024, the country office managed 35 percent of CBT and in-kind food distributions digitally, while the remaining 65 percent were paper-based, primarily due to accessibility challenges in hard-to-reach areas. After resolving technical issues identified in the October 2024 pilot phase, the country office planned to move to the SCOPE in-kind module in 2025.

105. The audit reviewed targeting and identity management controls in hard-to-reach and accessible locations.

<div style="background:#1E9ED9;color:white;padding:4px;">Observation 7:   Targeting and identity management</div>

Accessible locations and post-distribution resale

106. There was partial progress in digitalizing identity management for distributions, with 1.3 million out of 3.2 million beneficiaries in 2024 receiving assistance through SCOPE. The remaining 1.9 million beneficiaries were assisted using traditional paper-based methods. The country office efforts to digitise distributions as a minimum standard in accessible locations were constrained by external factors such as country restrictions on digital registration of refugees and IDPs, the absence of essential equipment (import restrictions and losses due to the conflict), and internet connectivity challenges. The audit observed continued use of paper-based mechanisms in Gedaref and White Nile States. As a result, cooperating partners used handwritten beneficiary lists for distributions, with

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[15] SCOPE is WFP's beneficiary information and transfer management platform.

[16] The country office collected personal data for the head of household and alternate. Of the beneficiaries registered in SCOPE, 1.7 million were registered by WFP, 700,000 self-registered online, and 600,000 records were imported from the United Nations High Commissioner for Refugees system under a data-sharing agreement.

limited beneficiary identification details increasing the risk of errors and weakening assurance mechanisms.

107. Targeting approaches varied across localities, with beneficiary identification led by community leaders and, in some cases, supported by local authorities (the Humanitarian Aid Commission) or cooperating partners, such as the Sudanese Red Crescent Society. In 2023, WFP initially conducted independent verifications of beneficiary lists. As needs escalated and staffing challenges heightened, the country office prioritized immediate assistance and carried out verifications when feasible. Status-based targeting for internally displaced people and refugees reduced the ability to prioritize assistance based on actual needs. In areas where cooperating partners conducted community-based targeting, the absence of segregation of duties and effective oversight limited the reliability of the process, with access and security constraints compounding these challenges, as noted in Observation 4.

108. Of the 3.2 million beneficiaries assisted, 1.4 million (43 percent) received one-off paper-based distributions with minimal targeting and identity management assurance controls.

109. The audit observed some beneficiaries selling WFP food at a distribution point in a refugee camp in Kassala, confirming earlier findings from WFP third-party monitoring reports of WFP food appearing in local markets, an issue known to the country office. This monetization of assistance indicated potential issues with targeting accuracy, distribution of less-preferred commodities, or unmet non-food needs of beneficiaries.

Hard-to-reach locations

110. For targeting in hard-to-reach locations, WFP accepted a higher risk tolerance, relying on local authorities and cooperating partners for information and verification. The limited WFP presence meant no direct oversight or monitoring of targeting processes, resulting in limited assurance on targeting inclusion/exclusion errors, while higher levels of food insecurity would partially reduce the associated risks.

111. In hard-to-reach locations, WFP used manual registration and a paper-based distribution approach due to access and security constraints, limited WFP footprint, and poor connectivity. WFP delivered assistance to 1.0 million out of 3.8 million beneficiaries through SCOPE. While this approach was contextually appropriate and aligned with the elevated risk appetite, it did not provide sufficient assurance that cooperating partners consistently used WFP-approved lists or that assistance reached the intended recipients. Compensatory controls were not in place, as WFP did not receive or reconcile the scanned final distribution lists and relied solely on aggregated partner reports.

Oversight and internal control effectiveness

112. Beyond the context-specific challenges, other systemic and overarching issues undermined the integrity and effectiveness of controls, including the following:

   a) Identity management responsibilities were fragmented across the Identity Management, Cash-Based Transfers and Information Technology Units, with insufficient integration of data analytics throughout the identity management cycle. The country office planned to streamline the processes and consolidate the identity management responsibilities under a single functional unit.

   b) There was insufficient segregation of duties, with single cooperating partners managing multiple programme and operations processes (targeting, registration, verification, distribution) in both accessible and hard-to-reach areas.

   c) Oversight mechanisms were insufficient to ensure targeting integrity, particularly in hard-to-reach areas. WFP or cooperating partners could not consistently verify targeting processes,

leading to reliance on third-party monitors and community feedback mechanisms, both of which were constrained by access challenges and sub-optimal capacity.

d) Post-distribution monitoring in hard-to-reach areas was hindered by operational challenges and inadequate planning and tracking of distribution sites, which resulted in low monitoring of activities in some regions.

Underlying causes:

Organisational direction, structure and authority:	Unclear direction for planning, delivery, or reporting due to continuous leadership changes;
Process and planning:	Inefficient structures limited integrated planning/execution, unclear roles and responsibilities Insufficient internal coordination
Oversight and performance:	Insufficient management oversight
External factors - beyond the control of WFP:	Conflict, access, security Political – government situation (bureaucratic constraints)

Agreed Actions [Medium priority]

1. The country office will roll out a plan for the digitalization of in-kind food distributions in accessible locations.

2. The country office will implement identity management controls on paper-based distributions, particularly in hard-to-reach locations, and independently verify post-distribution lists from cooperating partners.

3. The country office, with the support of global headquarters, will identify and mitigate risks relating to insufficient segregation of duties across the entire programme implementation lifecycle, particularly where a single partner manages multiple processes

4. The country office will:

   (i) Develop and implement standard procedures for conducting annual beneficiary verification in accessible locations, and establish a mechanism to oversee and validate beneficiary selection by community leaders or authorities in hard-to-reach locations; and

   (ii) Review refugee assistance to assess the risk and causes related to monetization of WFP assistance.

Timeline for implementation

1. 31 March 2026
2. 31 March 2026
3. 31 March 2026
4. 31 March 2026

Cooperating partner management

113. In 2024, the country office worked with 35 cooperating partners to deliver programmatic activities, with FLAs worth USD 46.5 million. It engaged both local (43 percent) and international (57 percent) non-governmental organizations. Of these, 14 operated primarily in hard-to-reach areas, where WFP had limited presence, to deliver end-to-end assistance for the WFP.

114. The country office implemented several good practices, such as the use of the United Nations Partner Portal to launch expressions of interest and streamline partner verifications; a roster of standby partners to ensure rapid response capacity; adoption of the corporate tool, Partner Connect, in November 2024; and partner onboarding training to enhance compliance and performance. The country office aligned FLA processes with corporate and local operating procedures and successfully established long-term FLAs.

115. The audit reviewed the end-to-end process and key controls designed to mitigate risks in the management of cooperating partners on a sample basis. It also focused on the efficiency of procedures and controls in the emergency operations.

Observation 8:   Cooperating partner management

Field-level agreement set-up and amendments

116. During the audit period, the country office had 328 FLAs, including FLA amendments, with its 35 cooperating partners. On average, it processed three or more amendments for each partner in a single location. While accelerating needs and rapidly changing access conditions justified some amendments, many did not meet the corporate guidance triggers for an amendment, such as significant changes to budget, programme scope or other FLA terms. The country office did not effectively track partner use of allocated caseload and budget to inform these amendments, resulting in increases in FLA programmatic targets and budgets, even when earlier targets were partially achieved and budget allocations remained substantially unspent. The country office reported that this approach was partially driven by the need to have active partner agreements, due to rapidly changing access conditions and WFP's need to remain operationally ready.

117. Overall, FLA set-up and amendment processes were excessively long, averaging 45 to 60 days from initiation to approval, mainly due to the efforts to comply with corporate and local SOPs, and having long-term FLAs. FLA amendments followed the same extensive process, causing significant delays. The country office did not have a streamlined FLA set-up process tailored to the demands of an emergency context. The FLA process workflows, designed with an inward focus, did not consider partners' often lengthy clearance procedures, particularly international non-governmental organizations. Although process timelines improved in 2024, with 37 percent of FLAs signed more than a month after their intended start date compared to 50 percent in 2023, delays of up to five months were observed in isolated cases.

118. The long workflows and high volume of FLA amendments created significant transactional workload for WFP and its partners and constrained operational agility.

Cooperating partner budget management

119. As mentioned in the paragraph , high needs-based targets, revised upwards throughout the audit period, drove unrealistic beneficiary caseload, food tonnage, cash transfers, and budget commitments in FLAs. Actual delivery by partners consistently fell short of these targets, primarily due to WFP delivery shortfalls. The review of sampled FLAs indicated that 60 percent of FLA budgets were fixed costs, triggering payment commitments regardless of actual delivery by the cooperating partner. The country office did not assess the extent to which fixed costs were incurred because the FLA and its

amendments were set at high, need-based targets, despite knowing that these targets would not be achieved due to access and delivery constraints.

Cooperating partner reporting and control gaps

120. Operational reporting and invoicing by partners were frequently delayed, at times by two to six months. Hub-level review of cooperating partner reports also contributed to these delays, taking up to three weeks. In some instances, purchase orders were created after services were delivered, leading to processing after the event. These practices led to expenditures recorded in incorrect periods, distorting financial reporting, reducing project balance visibility, and contributing to delayed payments, thereby increasing reputational risks for WFP.

121. While the cooperating partner management processes generally aligned with the corporate procedures, their effectiveness was limited by control gaps such as:

a) The absence of an oversight plan and spot checks informed by partner performance evaluations or capacity assessments;

b) Weak due diligence resulting from outdated profiles for protection from sexual exploitation and abuse, and the absence of a system to trigger revalidation after periods of partner inactivity, resulting in continued reliance on outdated information during partner screening; and

c) In 34 percent of the sampled cases, performance evaluations for same partners within the same period yielded conflicting results. The high volume of evaluations triggered duplicate assessments for some FLAs, undermining consistency and diminishing the overall credibility of the process, despite existing controls.

122. In their comments on the draft audit report in August 2025, the country office indicated that following the audit mission several measures had been undertaken to strengthen cooperating partner management. These include targeted staffing adjustments, enhanced financial oversight, and a streamlined partner selection process with performance-based renewal mechanisms. The country office also highlighted the use of the corporate tool, Partner Connect, to expedite FLA processing and the initiation of spot checks.

Underlying causes:

Organisational direction, structure and authority:	Unclear direction for planning, and delivery (lack of management initiative to develop tailored processes)
Policies and procedures:	Inadequate corporate policies/guidelines
Process and planning:	Inadequate process design (for cooperating partner management in emergencies, with misalignment between risk appetite, emergency response needs and functional controls) Insufficient planning (unrealistic beneficiary targets and projections)
Oversight and performance:	Insufficient oversight over cooperating partners
Resources – People:	Insufficient staffing levels (addressed under Observation 2)

Agreed Actions [High priority]

1. The Operational Partners Unit under the Supply Chain and Delivery Division will develop guidance for streamlined and rapid cooperating partner management processes for emergency operations.

   In July 2025, the Operational Partners Unit updated corporate guidance to include emergency procedures, such as introducing a 72-hour fast-tracked field-level agreement process, risk-informed spot check guidance, and streamlined tools under the cooperating partners management assurance framework to support rapid response.

2. The country office will update its standard operating procedures on cooperating partner management to define procedures for consolidating field-level agreements where feasible, minimize unnecessary amendments where budgets or caseloads are underused, simplify current field-level agreement workflows, and improve cost efficiency by reviewing cooperating partner budgets and expenditures, especially fixed costs, in relation to actual delivery.

3. The country office will:

   (i) Develop a partner risk-ranking methodology informed by multiple risk information sources, including capacity assessments, performance evaluations, and inter-agency risk and due diligence data on common partners; and

   (ii) Implement a risk-based oversight plan that includes prioritized spot checks for high-risk partners, including joint spot-checks for common partners, leveraging other United Nations Organisations agreements and available interagency resources where appropriate.

Timeline for implementation

1. Implemented
2. 30 June 2026
3. 30 June 2026

Supply chain and delivery – logistics

123. The conflict significantly disrupted logistics operations. WFP lost control of its key logistics hub in El-Obeid in 2023, forcing it to rely primarily on Port Sudan as the main point for food delivery across the country. Food transport in Sudan was complex, given the restricted access to many locations due to insecurity and ongoing conflict, denial of access by warring parties, closure of cross-border and crossline routes, and heightened administrative and bureaucratic impediments, as detailed in paragraphs to . The Adré border closure in 2024 isolated Darfur states, while a siege in Al Fasher and Khartoum restricted cargo and staff movement. In October 2024, the country office had to empty warehouses in Kosti[17] due to security threats.

124. In 2024, the country office delivered 75 percent of its assistance in Sudan as food and distributed 143,039 metric tons. With no warehousing capacity in hard-to-reach areas, the country office transported food either directly to distribution points or handed it over to cooperating partners for distribution in those areas. WFP had a limited presence in hard-to-reach locations and was often risk-averse to potential food losses due to insecurity.

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[17] Based on a decision by the UN Designated Official for security following reports of an imminent attack on Kosti.

125. The audit reviewed logistics and commodity management processes, including the logistics staffing resources and skillset, as well as controls in logistics planning, pipeline management, warehousing, transportation, and commodity management.

Observation 9:   Logistics management

Delivery against targets

126. In 2024, the Logistics Unit delivered 143,524 (55 percent) of the planned 261,518 mt of food supplies. In some distribution cycles, dispatch rates fell as low as 34 percent of requested quantities, impeding WFP's ability to meet operational targets, as described in Observation 5. The use of Port Sudan as the central hub for food deliveries, imposed by limited operational alternatives, resulted in a sub-optimal logistics setup and long-distance dispatches.

Logistic planning and pipeline management

127. The country office had not completed a logistics capacity assessment since 2019. An assessment initiated in 2023 was cancelled when the conflict erupted, leaving the logistic planning reliant on only ad-hoc market assessments.[18] The country office did not have a comprehensive logistics plan (or concept of operations) for 2024. It did not fully operationalize Prisma, the pipeline management system, to forecast food requirements and track commodity movements effectively. Without these foundational tools, operations lacked clear direction and adaptive strategies, resulting in inefficiencies and preventable bottlenecks.

128. There was no clear planning and food pre-positioning strategy for warehousing capacity in or near hard-to-reach areas. The country office did not have adequate stocks at the Kosti hub, largely due to insecurity. As a result, logistics operations were reactive, relying on direct deliveries from Port Sudan instead of planned call-forwards. This resulted in large stockpiles in Port Sudan and insufficient supplies at forward hubs. By March 2025, there was no food pre-positioned at the Kosti hub. The country office only then began planning for enhancing warehousing capacity in hard-to-reach areas. Also, the practice of generating retroactive and inaccurate food release notes, (as detailed in paragraph 101), and inefficient programme operational planning shortened the logistics planning horizon.

129. Although the country-level and regional emergency CONOPS emphasized diversifying supply corridors and activating alternative routes through South Sudan, Chad, and Egypt, only the Chad corridor was fully operational during the audit period. After issuance of the draft report, by August 2025, the country office had established additional humanitarian entry points at Tiné, Adré, and Argeen, which had broadened logistical corridors and operational resilience.

Commodity management and delivery assurance

130. Through on-site verification and sample testing of three warehouses, the audit noted weaknesses in commodity and warehouse management:

a)   Stacks of commodities with mixed "best before dates", and mismatches between dates printed on boxes and those recorded in Logistics Execution Support System (LESS);

b)   Insufficient tracking mechanisms for donor geographic earmarking and expiring grant terminal disbursement dates have resulted in erroneous dispatches and required frequent stock swaps and data corrections, risking incorrect geographic distribution;

c)   Missing physical inventory count documentation for several months, and weak enforcement of segregation of duties in the inventory committees; and

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[18] The logistics capacity assessment provides baseline information on logistics infrastructure and services to support operational planning, especially in emergencies.

d) Warehouse security measures not implemented. The country office could not perform oversight visits and spot-checks in the field offices.

131. Delivery assurance over dispatched food was not timely and remained low. In 2024, despite contractual provisions mandating the use of the LESS Last Mile mobile application for real-time delivery confirmation, cooperating partners used it for 17 percent of dispatches only.[19] The low uptake was mainly due to poor connectivity and insufficient enforcement of contractual clauses. Compensating controls for delivery assurance were also not effectively implemented at the time of the audit field visit. Efforts were underway by the country office to fully reconcile a difference of 4,000 mt of food dispatched in 2024 by the time of the audit report issuance. Following the issuance of the draft audit report, the country office reported that by July 2025, the use of LESS Last Mile reached 64 percent following the improvement measures implemented by the country office.

Monitoring of food transfer cost

132. Food transfer cost monitoring and reporting needed improvement beyond the minimum corporate requirement to generate actionable intelligence for management. During the audit period, the actual food transfer cost per metric ton reported in quarterly monitoring reports was unrealistically low compared with the approved programming rate. This was further confirmed by audit analysis of actual expenditures during 2024.

Underlying causes:

Organisational direction, structure and authority:	Operational (logistics) plan not developed
Oversight and performance:	Insufficient management oversight
Resources – People:	Insufficient staffing levels Insufficient competencies Inadequate succession and workforce planning
Resources – third parties:	Insufficient cooperating partner capacity
Tools, systems and digitization:	Integration of tools and systems
External factors - beyond the control of WFP:	Conflict, access, security Political – government situation (bureaucratic constraints)

Agreed Actions [High priority]

1. The country office will conduct a logistics capacity assessment in line with corporate requirements and guidelines.

2. The country office will develop a concept of operations to assess warehouse capacity and implement a logistics plan to guide its warehouse capacity in hard-to-reach areas, optimize pipeline management through the efficient use of Prisma, and strategically pre-position food close to distribution points.

3. The country office will develop and implement an action plan to address internal control gaps in its commodity management processes.

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[19] The Logistics Execution Support System (LESS) supports WFP's planning and end-to-end food supply chain handling. The Last Mile mobile application records real-time transactions of commodity movement.

4. The country office will implement measures to enhance the use of the Last Mile mobile application, provide necessary support to partners, and incorporate its use into their performance evaluations.

Timeline for implementation

1. 31 December 2025
2. 31 December 2025
3. 31 December 2025
4. 31 December 2025

Supply chain and delivery – contract and vendor management

133.   In July 2024, the country office developed a concept note to scale up CBT through commodity and value vouchers in the hard-to-reach and famine-affected areas. In this model, WFP would contract upstream suppliers such as importers, wholesalers or distributors to oversee and distribute food through their retailer network using value or commodity vouchers as a redemption instrument. The country office would waive the competitive procurement process to directly engage one or two food suppliers for an initial six-month pilot phase. This approach was deemed necessary, given that food assistance through other modalities was not feasible due to access and security constraints, and few suppliers were willing or able to operate in such locations, even though they were priority areas for urgent assistance.

134. In August 2024, the country office contracted one supplier to deliver assistance under this approach to selected locations in North Darfur and the Kordofan. This enabled the country office to provide food assistance in Zamzam and Sheikhan refugee camps in North Darfur for the first time since the conflict and famine declaration.

135. While the audit did not cover procurement, it examined single source contracting, vendor due diligence and contract execution as part of its review of CBT delivery.

Observation 10: Voucher-based food assistance through third-party vendor

Waived contracting and vendor classification

136.   The supplier agreement, signed in August 2024, was extended to April 2025 through three waivers, despite the approval of the initial waiver requiring transitioning to competitive sourcing within three months. The agreement value significantly increased almost ten-fold, from USD 15.0 million to USD 158.0 million, and the contract remained single-sourced for more than seven months. In December 2024, driven by a liquidity crisis that constrained WFP's ability to pay for direct assistance modalities, the supplier's country coverage expanded from hard-to-reach areas to accessible areas in Kassala and Gedaref.

137. The supplier did not have prior working experience with WFP. The country office justified its selection based on past performance with another United Nations organization, willingness to operate in hard-to-reach areas where other suppliers declined, and joint venture affiliation with another group of companies with a proven past record as a WFP food supplier.

138. The country office treated the voucher-based delivery mechanism as CBT and the supplier as a financial service provider (FSP). Although value vouchers were used as the redemption instrument to receive food, the supplier's provision of pre-agreed commodities limited beneficiaries' choice, making the assistance commodity vouchers. Under WFP corporate guidance, commodity vouchers are

considered a separate modality from CBT, and suppliers are treated as food vendors rather than FSPs.[20] This vendor misclassification limited visibility of the third-party risks and skewed vendor vetting and due diligence checks, which are carried out by different global headquarters units for food vendors and FSPs.

Vendor due diligence

139. As the supplier was classified as FSP, WFP's Finance Business Development - Cash-Based Transfers Unit, in consultation with the country office, conducted and cleared the supplier due diligence in July 2024. Following the corporate guidance on FSP due diligence, the process focused on the legal entity contracted, and assessed the key strengths, weaknesses and risks associated with the vendor. The process does not extend its checks to related party or affiliation risks, nor does it cover beneficial ownership structures.

140. The audit found that another company owned by the same parent company as the selected supplier was suspended by WFP's Vendor Management Committee in 2020 and owed WFP substantial liquidated damages. Apart from mandatory vetting against the United Nations Security Council Consolidated Sanctions List, the country office did not carry out additional vetting checks on the selected supplier or its affiliated companies. It also did not disclose available information on the affiliated companies in the waiver request escalated to senior management, as it is not mandated by WFP's procurement manual.

141. This highlights broader weaknesses in WFP's contracting and vendor due diligence framework. There is no explicit guidance on how vendor suspensions or disputes involving one entity should impact the eligibility of its affiliates or owners. Further, WFP does not have a centralized, accessible database to manage comprehensive vendor risk information, including affiliations, beneficial ownership, and history of disputes or sanctions across contracting units.

Contract execution and commodity pricing

142. While WFP set the voucher value based on the food basket price, the quantities distributed depended on commodity prices charged by the supplier at the point of redemption. Therefore, active control and oversight of supplier pricing were critical to ensure that beneficiaries received the intended quantities determined by WFP. The supplier agreement included a price-setting mechanism to define ceiling prices and adjust them quarterly. The country office did not execute and enforce such a mechanism. During the audit period, no staff from the country office with delegated authority reviewed or approved the supplier's prices. There was no benchmarking of supplier prices against the required price index, nor were there regular reviews to adjust for changes in commodity prices. For instance, for the March 2025 distributions, the supplier continued using prices it determined in December 2024 without any revision.

143. A review of three distribution cycles indicated overpricing by the supplier. The rates used by the supplier far exceeded market benchmarks. In North Darfur, February 2025 prices were 270 percent higher than market rates, while in Kassala and Gedaref, the average supplier markup was 30 percent in March 2025.[21] Internal reviews by the country office also showed consistent overpricing, with prices exceeding benchmarks by 181 percent in November 2023 and 270 percent in March 2025. These prices effectively reduced the quantities of food received by beneficiaries.

144. Although management cited operational challenges such as hard-to-reach areas and currency fluctuations as justifications for premium pricing, the overpricing and reduced ration risks were not

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[20] Executive Director's circular. 29 April 2022. Delegation of authority for contracting transfer agents and approving purchase orders for the use of commodity vouchers in WFP operations.

[21] Compared to market prices collected by the country office's Vulnerability Analysis and Mapping Unit.

formally addressed. The absence of management oversight allowed the supplier's substantial markups to go unchecked.

Underlying causes:

Organisational direction, structure and authority:	Unclear direction for planning, delivery, or reporting (delayed procurement process and unclear direction due to frequent management changes)
Policies and procedures:	Absence or inadequate corporate policies/guidelines (on voucher-based food assistance, vendor risk management and due diligence checks on related parties and ownership structures)
Oversight and performance:	Insufficient management oversight
Tools, systems and digitization:	Absence of corporate tools or systems (centralized database on high-risk vendors)

Agreed Actions [High priority]

1. The Supply Chain and Delivery Division - Supplier Relationship Management Unit, will:

   (i) Update vendor vetting and due diligence procedures to require screening of beneficial owners and key individuals to prevent engagement with vendors that may be fronting for sanctioned/debarred persons or entities.

   (ii) Establish a centralized global database to be consistently used by country offices and divisions of global headquarters during due diligence checks for sanctioned, debarred, and high-risk vendors and individuals.

2. The country office will complete the transition to competitive procurement for voucher-based food assistance, including direct retailer contracts. It will implement the new process for managing voucher-based food assistance contracts, including pricing revisions, formalized through a standard operating procedure that defines roles and responsibilities using a Responsible, Accountable, Consulted, Informed matrix.

Timeline for implementation

1. 31 May 2026
2. 31 December 2025

Monitoring

145. In 2024, the country office achieved 89 percent monitoring coverage across 2,385 active sites through a combined workforce of 31 WFP field monitors and 94 third-party monitors. As of the audit fieldwork period, all 16 recommendations from the former Regional Bureau for Eastern Africa August 2023 oversight mission were fully implemented.

146. The audit reviewed the monitoring plan, coverage, systems, and tools for analysing and tracking monitoring issues.

147. The audit concludes that overall monitoring controls were operating effectively, with no reportable findings.

Community feedback mechanism

148. The community feedback mechanism (CFM) faced connectivity and access challenges. WFP expanded feedback channels from 3 to 10, adding a hotline, mobile lines, email, community helpdesks, a "click to call" service, a chatbot, and a self-reporting link. As a result, recorded cases rose by 158 percent, from 9,869 in 2023 to 25,456 in 2024.

149. WFP and the United Nations High Commissioner for Refugees (UNHCR) strengthened their collaboration through a data-sharing agreement, a joint inter-agency feedback mechanism, and referral pathways for protection cases. The country office updated standard operating procedures, developed a joint data-sharing protocol, and issued regular feedback reports to functional teams. Feedback data was managed through a customized SugarCRM platform, with plans to migrate to the WFP corporate system for improved interoperability and support.[22]

150. The audit reviewed the CFM, including aspects relating to accessibility, data collection, case management and reporting.

Observation 11: Community feedback mechanism

Internal coordination

151. The country office teams for conflict sensitivity, gender and protection, CFM and accountability to affected population operated with limited collaboration, despite the interrelated nature of their work. While all functions were within the Programme Unit, and progressive efforts were made within each functional area, joint planning and systematic information-sharing processes were not in place. Consequently, community feedback data were not systematically used to inform protection or conflict analyses, and findings in these areas did not inform the CFM design.

152. At the field level, cooperating partners were assigned gender, protection, and CFM responsibilities without sufficient resources or guidance. At the FLA finalization stage, technical units could not ensure the provision of adequate resources to partners to fulfil related responsibilities. WFP hub-level teams operated in silos in the absence of integrated monitoring tools or quality benchmarks. Limited staffing resources constrained management oversight activities and prevented the review of chronic under-reporting by partners, such as consistently low complaint volumes reported at high-caseload sites.

Awareness of the community feedback mechanism

153. During audit field visits to food distribution sites for refugees and IDPs in Kassala and Gedaref, beneficiary access to essential information was limited. Critical structures such as cooperating partner helpdesks were either absent or non-operational, or provided inconsistent face-to-face sensitization.[23] In Kosti, as in other hard-to-reach locations, access constraints, security risks, and government-imposed restrictions influenced the absence or limited functionality of cooperating partner helpdesks and inconsistent sensitization efforts. CFM posters were either missing, poorly displayed, or inadequately localized. For instance, Arabic posters were used in predominantly Amharic-speaking refugee communities, limiting outreach in an already low-literacy context.

154. While refugee beneficiaries reported submitting feedback to UNHCR, including complaints on protection-related issues, these did not get systematically shared with WFP, despite existing agreements on data-sharing and community feedback.

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[22] SugarCRM is an enterprise customer relationship management platform used by WFP as a corporate digital solution for CFM management.

[23] WFP CFM Assurance Standard 1: Reach and accessibility requires that the feedback mechanisms be accessible to everyone everywhere, to include all locations, activities, and people in all their diversity.

155. Audit inquiries of beneficiaries confirmed inconsistent and limited awareness of WFP reporting channels or partner complaint focal points. Although WFP expanded its reporting channels in the audit period, use remained low, particularly in hard-to-reach locations where WFP presence was limited, and effective feedback mechanisms were most crucial. WFP's post-distribution monitoring reports reflect varying levels of beneficiary awareness and usage of feedback mechanisms, which the country office is addressing through various community engagement structures.

156. CFM data analysis showed a very low rate of complaints compared to the number of people assisted, at 0.3 percent. The country office recorded no complaints from many locations, including those supported by multiple partners, highlighting a missed opportunity to improve accountability to affected populations and protection measures in a high-risk setting.

Case management

157. A review of complaint response data highlighted systemic issues in categorizing and prioritizing complaints. For instance, the country office often assigned inconsistent priority levels to similar targeting-related complaints of comparable severity. Sensitive cases, such as those involving misconduct or intimidation, were misclassified under the "other" category, leading to wrong priority designation and delayed response and follow-up.

158. At the time of the audit fieldwork, there were more than 3,700 unresolved high-priority complaints, some pending since January 2024. The case resolution process remained offline with inconsistent documentation and unclear accountabilities and responsibilities, resulting in delayed responses and unresolved complaints. Cooperating partners interviewed during the audit field visits raised concerns over long response times and a lack of feedback from the country office.

Underlying causes:

Process and planning:	Inefficient structures and internal coordination for integrated planning
	Inadequate process (comprehensive case management framework)
Oversight and performance:	Insufficient oversight over cooperating partners
Resources – Third parties:	Insufficient cooperating partner capacity
External factors - beyond the control of WFP:	Conflict, access, security (including destruction of mobile network infrastructure and connectivity challenges)
	Political – government situation (bureaucratic constraints)

Agreed Actions [High priority]

1. The country office will establish a complaints feedback mechanism coordination forum involving gender, protection, conflict sensitivity, community feedback, accountability to affected populations and programme teams to integrate planning, data analysis and reporting.

2. The country office will develop and implement a community engagement and feedback management improvement plan to address gaps identified by the audit and align the feedback mechanism to corporate guidance.

3. The country office will implement a comprehensive case management framework, including case categorization, escalation and resolution aligned with corporate guidance. The country office will also establish a responsible, accountable, consulted and informed matrix by case type.

Timeline for implementation

1. 31 December 2025
2. 31 December 2025
3. 31 December 2025

Budget and programming

159. The country office had regular Resource Management Committee meetings to ensure optimal resource management. Multiple budget revisions were carried out to align the budget with operational needs.

160. The audit carried out a tailored review of the country office processes for managing and monitoring resource availability, revisions to CSP, functioning of the Resource Management Committee, establishment of implementation plans, and monitoring of food transfer costs.

161. There are no reportable observations on budget and programming management.

Annex A – Agreed action plan

Table A1 shows the categorization, ownership, and due date agreed with the audit client for all 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 and four headquarters entities.

Table A1: Agreed action plan

#	Observation title	Area	Owner	Priority	Timeline for implementation
1	Corporate scale-up emergency response	Corporate emergency response	Emergency Preparedness and Response Service	**High**	1. 30 June 2026
2	Organizational structure and staffing	Governance - organizational structure and human resources	Country office Emergency Preparedness and Response Service	**High**	1. 31 December 2025 2. 31 December 2025 3. 30 June 2026
3	Implementation of risk mitigation measures	Risk management and management oversight	Country office	**Medium**	1. 31 December 2025 2. 31 December 2025
4	Access and security management	Security and humanitarian access management	Country office	**Medium**	1. 31 December 2025 2. 31 December 2025 3. 31 December 2025
5	Operational planning and delivery	Operational planning and delivery	Country office	**High**	1. Implemented 2. 31 December 2025 3. 31 December 2025
6	Operational performance and distribution cycle management	Operational planning and delivery	Country office	**Medium**	1. 31 January 2026 2. Implemented 3. 31 January 2026
7	Targeting and identity management	Targeting and identity management	Country office	**Medium**	1. 31 March 2026 2. 31 March 2026 3. 31 March 2026 4. 31 March 2026
8	Cooperating partner management	Cooperating partner management	Operational Partners Unit Country office	**High**	1. Implemented 2. 30 June 2026 3. 30 June 2026
9	Logistics management	Supply chain and delivery – Logistics	Country office	**High**	1. 31 December 2025 2. 31 December 2025 3. 31 December 2025 4. 31 December 2025
10	Voucher-based food assistance through third-party vendor	Supply chain and delivery division – Budget and compliance branch	Supply Chain and Delivery Division Country office	**High**	1. 31 May 2026 2. 31 December 2025
11	Community feedback mechanism	Community feedback management	Country office	**High**	1. 31 December 2025 2. 31 December 2025 3. 31 December 2025

Annex B – List of figures and tables

Annex C – Acronyms

CBT	Cash-based transfer
CD	Country director
CFM	Community feedback mechanism
CONOPS	Concept of operations
CRD	Corporate response director
CSP	Country strategic plan
DCD	Deputy country director
EC	Emergency coordinator
FACT	Framework of accountability compliance tool
FLA	Field-level agreement
FRC	Famine Review Committee
FSP	Financial service provider
GAP	Global Assurance Project
GFA	General food assistance
IPC	Integrated food security phase classification
LESS	Logistics Execution Support System
OIGA	Office of Internal Audit, Office of the Inspector General
OTF	Operational task force
REC	Regional emergency coordinator
RSF	Rapid Support Force
SAF	Sudan Armed Forces
STF	Strategic task force
UNHCR	United Nations High Commissioner for Refugees
UN-OCHA	United Nations Office for the Coordination of Humanitarian Affairs
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 HQ /RB / 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 & access

Political - government situation

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 and priority

1   Rating system

The internal audit services of UNDP, UNFPA, UNOPS and WFP adopted harmonized audit rating definitions, as described in Table E1.

Table E1: 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. 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.
Major improvement needed	The assessed governance arrangements, risk management and controls were generally established and functioning, but needed 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 categories used for priority of agreed actions are shown in Table E2.

Table E2: 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 a broad impact.[24]

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[24] 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.

3   Monitoring the implementation of agreed actions

The Office of Internal Audit tracks all medium-risk and high-risk observations. Implementation of agreed actions is verified through the corporate system for monitoring the implementation of agreed actions. The purpose of this monitoring system is to ensure that management actions are effectively implemented within the agreed timeframe to manage and mitigate the associated risks identified, thereby contributing to the improvement of WFP operations.

The Office of Internal Audit monitors agreed actions from the date of 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 which owns the actions is informed. Transparency on accepting the risk is essential and the Enterprise 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.