

Internal Audit of WFP Operations in Tajikistan

Office of the Inspector General
Internal Audit Report AR/25/10

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Executive summary

WFP in Tajikistan

1. As part of its annual workplan, the Office of Internal Audit conducted an audit of WFP operations in the Republic of Tajikistan (hereafter referred to as Tajikistan). The audit focused on risk management and oversight, identity management, management of non-governmental organization partners, monitoring activities, community feedback mechanisms and cash-based transfers. It also included tailored reviews of external stakeholder relations management and communication, organizational/staffing structure, assessment and beneficiary targeting, transport and logistics, procurement, finance and management services.
2. The audit covered the period from 1 January 2024 to 31 March 2025. During this period, WFP's direct operational expenses in Tajikistan were USD 21.9 million, reaching approximately 670,700 beneficiaries in 2024 and 426,000 from January to March 2025.

Audit conclusions and key results

3. Based on the results of the audit, the Office of Internal Audit reached an overall conclusion of **some improvement needed**. The assessed governance arrangements, risk management, and controls were generally established and functioning well but needed improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved. Issues identified by the audit were unlikely to significantly affect the achievement of the objectives of the audited entity/area. Management action is recommended to ensure that identified risks are adequately mitigated.
4. At the time of the audit fieldwork, the country office was actively working on enhancing some of its key processes, including risk management, programme design and implementation, monitoring tools and procedures, community feedback mechanisms, and cash-based transfers. These revisions aimed to enhance internal controls and align the local practices to WFP's global assurance standards, which it will have to implement during 2025 and 2026.
5. In the period under review, the country office forged strong partnerships with key stakeholders and continued to strengthen partnerships with the key government entities, civil society, and other humanitarian and development agencies in Tajikistan. Stakeholders interviewed for the audit recognized and valued WFP services and programmes. With 76 percent of the Country Strategic Plan funding needs being covered, the country office was the best-funded office in the region. Tajikistan resource overview showed that its needs were 130 percent and 75 percent funded in 2025 and 2026, respectively.
6. WFP faced contextual challenges in implementing programme activities in Tajikistan: risk management, high staff turnover and technical skill-gap were amongst the top challenges, coupled with the capacity gaps of the financial service providers to implement cash-based transfers. The country office was already working on improving and streamlining these processes following the oversight recommendations by the Asia and the Pacific Regional Office in 2024 covering finance, cash-based transfers digital assistance services, and programme monitoring.



Actions agreed

7. The audit report includes the following two observations with high-priority actions.
8. **Technical skills and staffing structure** ([Observation 2](#)): Having increased in size over the past three years, from 90 up to around 110-115 personnel, with its annual budget reaching approximately USD 22 million, the country office faced challenges in attracting and retaining personnel with the right expertise. Persistent high staff turnover and unaddressed skill gaps hindered programme delivery. To mitigate this exposure, the country office should conduct a formal analysis to assess technical skill gaps and needs with updated roles and responsibilities to complement the staffing review it had completed in June 2025.
9. **Cash-based transfers data integrity, delivery and reconciliation** ([Observation 6](#)): The management of cash-based transfers was not supported with adequate infrastructure and capacity, resulting in its low implementation rate in 2024. Inefficient programme design, weak segregation of duties, limited capacity of the country office and of financial service providers affected the speed and quality of cash transfers. The country office agreed to strengthen governance, data validation, and reconciliation processes in cash-based transfers.
10. The audit report also includes seven observations with medium priority actions, related to the risk management and oversight, the management of cooperating partners, monitoring and issue resolution, the community feedback mechanism, targeting and registration processes, and beneficiary information management.
11. Management has agreed to address the nine reported observations and implement the agreed actions by their respective due dates.

Thank you!

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



Country context and audit scope

Tajikistan

13. Tajikistan achieved lower-middle-income status in 2021 following consecutive decades of economic growth.¹ It has an estimated population of 9.5 million people. It ranked 126 of 193 countries in the 2023–2024 Human Development Index,² and 164 of 180 countries in the 2024 Transparency International Corruption Perceptions Index.³

14. Tajikistan's economy is narrow, susceptible to shocks, and dependent on foreign aid. It is characterized by exports of metals (gold and aluminium), agriculture, and low-value products and services. Remittances, predominantly from migrant workers in the Russian Federation, constituted 26.7 percent of gross domestic product in 2020, the fourth highest such share in the world.⁴

15. Tajikistan is highly vulnerable to climate change due to its mountainous terrain,⁵ low adaptability and limited disaster preparedness. This vulnerability, exacerbated by a growing population and shortage of arable land, weakens food security and increases reliance on imported food. The loss of 20 percent of its glaciers in 34 years further threatens the economy, which heavily depends on glacier-fed rivers for hydropower.⁶

WFP operations in Tajikistan

16. WFP's operations in Tajikistan are guided by its Country Strategic Plan (CSP) covering the period from January 2023 to December 2026. The plan's budget remained unchanged at USD 91.9 million until 19 June 2025, when it was revised to USD 93.5 million to reflect updated cost estimates for staffing, office operations and other support functions. WFP's operations in Tajikistan focused on supporting primary school children through a school feeding programme, asset creation activities, improving nutrition, strengthening smallholder productivity, and building national capacity on emergency preparedness and disaster risk reduction in coordination with the Government of Tajikistan (while also responding to mudslides and floods).

17. Figure 1 below shows key activities, budget, expenditures, and beneficiary caseload of the WFP Operations in Tajikistan including the provision of supply chain services to the WFP Afghanistan Country Office.

¹ Source: [Tajikistan country strategic plan \(2023–2026\) | World Food Programme](#)

² [Human Development Report 2023–2024, Table 1](#)

³ [Corruption Perceptions Index 2024 - Transparency.org](#)

⁴ WFP Tajikistan country brief, available at: [Tajikistan](#)

⁵ Over 90 percent of Tajikistan's territory is covered by mountains.

⁶ Source: Annual Country Report 2024

Figure 1: Tajikistan key figures⁷

2023-2026 CSP cumulative figures in millions (m)		
Needs-based budget: USD 93.5 m		Spend to date: USD 42.6 m (46%)
2024 cumulative figures		
Needs-based budget: USD 23.2 m	Expenditures: USD 17.4 m (75%)	 Beneficiaries 670,703
Food transfer 5,973mt	CBT \$ 1.5 million	Action to protect against climate shocks 59,808 beneficiaries

18. Under the CSP's Outcome 1, WFP aims to strengthen livelihoods, resilience, and adaptive capacities of food-insecure and vulnerable populations by improving climate-resilient and nutrition-sensitive agri-food value chains. In 2024, resources for conditional cash under WFP's food assistance for assets intervention amounted to USD 1.5 million, benefiting around 60,000 recipients who received cash in return for asset creation activities, such as greenhouse installation, canal cleaning, and storage construction.

19. Outcome 2 of the CSP aims to enhance nutrition and education interventions in both rural and urban communities. In 2024, WFP continued supporting primary schoolchildren aged 6-11 years in food-insecure rural and urban regions by providing daily hot meals. The country office reported reaching a total of 555,000 students, or 46 percent more beneficiaries than planned, because of demographic growth.

WFP's organizational redesign and funding context

20. Following the organizational structure review in 2023, WFP announced in October 2024 the adoption of a "one integrated Global Headquarters" model, put into operation on 1 May 2025. This model aims to ensure better support to country offices, consolidating the delivery of key enabling services via a network of global hubs.

21. Further, in February 2025, and in response to the 90-day pause in a donor's foreign development assistance, WFP emphasized the implementation of cost-efficiency measures in view of projected donor forecasting and the overall widening resource gap.

22. 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.⁸

⁷ Source: Annual Country Report 2024

⁸ WFP Management Accountability Framework, March 2025.

Objective and scope of the audit

23. The objective of the audit was to provide assurance on the effectiveness of governance, risk management and internal control processes related to WFP operations in Tajikistan. Such audits contribute to an annual overall assurance statement to the Executive Director regarding the adequacy and effectiveness of governance, risk management, and internal control systems across WFP.

24. The audit focused on Activities 1 and 2 of the CSP under Strategic Outcomes 1 and 2. Table 1 below summarizes the direct operational costs and beneficiaries assisted from 1 January 2024 to 31 December 2024 under these activities. The activities reviewed represent 87 percent of the total direct operational costs and nearly 91 percent of the beneficiaries reached in 2024.

Table 1: Direct operational costs and beneficiaries from 1 January 2024 to 31 December 2024

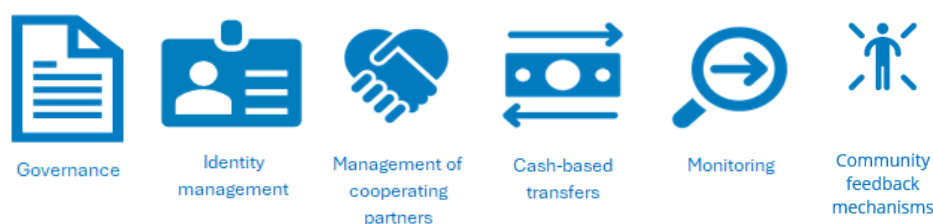
Activity	Direct Operational Costs (USD millions)	Percentage of total	Beneficiaries	Percentage of total
ACTIVITY 1: Carry out climate adaptation, asset creation, market access support and livelihoods building activities through nutrition-sensitive and ecological approaches aimed at fostering resilience to shocks and stressors and increasing smallholder farmer production and income.	5.9	38%	63,910	10%
ACTIVITY 2: Provide nutritionally balanced school meals to targeted schoolchildren.	7.7	49%	546,073	81%
Sub-total: activities in the audit's scope	13.6	87 %	609,983	91 %
Other activities not in the audit's scope	1.9	13 %	60,720	9 %
Total country strategic plan in 2024	15.5		670,703	

Source: The 2024 Annual Country Report and the information provided by the country office

25. In defining the audit scope (see Figure 2 below), the Office of Internal Audit considered coverage by the Asia and the Pacific Regional Office (APARO) in 2024, such as: management oversight mission on finance; mission regarding technical support to cash-based transfers (CBT) digital assistance services (DAS);⁹ and cross-functional oversight mission on monitoring. During the audit, the Office of Evaluation was concurrently conducting an evaluation of the country office's Country Strategic Plan (2023-2026).

Figure 2: Process areas in the audit scope

Full audit coverage:



⁹ While the mission was initially planned as a technical support mission, as requested by the country office, it evolved to include oversight elements, ultimately resulting in a set of oversight-related recommendations.

Partial audit coverage:

26. The audit mission took place from 9 to 20 June 2025 at the country office in Dushanbe and included visits to Gharm and Bokhtar field offices. The audit team also conducted a tailored review of data privacy arrangements to inform a separate corporate assignment of the Office of Internal Audit. The draft audit report was shared on 13 August 2025 and final comments were received from the country office on 3 September 2025.

27. The audit was conducted in conformance with the *Global Internal Audit Standards* issued by the Institute of Internal Auditors.



Results of the audit

Audit work and conclusions

28. Nine observations resulted from the audit, relating to governance and risk management, human resources management, programme design and implementation, cash-based transfers, management of cooperating partners, monitoring and community feedback mechanisms. Other audit issues assessed as low priority were discussed directly with the country office and are not reflected in the report.

Governance and risk management

29. The country office risk management processes were facilitated and coordinated by a risk management focal point. In June 2025, the country office established a risk committee and was in the process of finalizing the reassignment of the risk management role to a new risk focal point, following the issuance of a new organizational structure also in the same month.

30. The audit reviewed and tested the processes for identifying and analysing risks (including fraud risks) and implementing mitigating actions to achieve operational objectives. The audit also examined the adequacy of management oversight and analysed the country office responses to the 2024 Executive Director's Assurance Exercise.

Observation 1. Risk management and management oversight

31. Risk management was mainly an exercise facilitated by the risk management focal point to populate a risk register, rather than being embedded in staff responsibilities and integrated in operational and decision-making processes.

32. The 2024 register overlooked several critical operational risks noted during the audit, including those related to human resources capacity and skill-gap, programme design, monitoring, cash-based transfers, and segregation of duties. Furthermore, the risks from the 2023 and 2024 oversight missions from the regional office were not integrated into the risk registers. Subsequently, some risk owners remained largely unaware of the control gaps, hindering their ability to design and implement appropriate mitigation measures.

33. Risk management practices varied across functional units as well as between the country and its field offices. Implementation of mitigation measures was delayed, several mitigation actions did not fully address the risks, whereas other measures lacked specificity on action owners and target dates. There were no fraud risk assessments in high-risk process areas, such as monitoring, finance, cash-based transfers and community feedback mechanism. Finally, analysis of the country office responses in the 2024 Executive Director's Assurance Exercise against the audit testing results showed that some internal controls were assessed overly positively in the areas of cooperating partner management, monitoring and community feedback mechanism (as detailed in paragraphs 72, 88, and 97).



Underlying causes:

<i>Process and planning:</i>	Inadequate process or programme design Inadequate risk management Insufficient internal coordination
<i>Resources – People:</i>	Insufficient staffing levels (in the risk management function) Insufficient skills and/or competencies

Agreed Action [Medium priority]

The country office will train risk management focal points and risk owners, update the risk register by incorporating unaddressed risks from the oversight reports, as well as partially addressed controls from the Executive Director's Assurance Exercise, and consider carrying out fraud risk assessments in high-risk areas to cultivate a more formal and risk-aware culture.

Timeline for implementation

31 March 2026

Staffing structure, capacity and human resources management

34. From 2023 to 2025 the country office grew from 90 up to around 110-115 personnel, and its annual budget reached approximately USD 22 million. In this period, the country office faced challenges in attracting and retaining personnel with the right calibre and experienced a high staff turnover of around 60 percent. The high staff turnover persisted for two years and impacted the speed of programme implementation. At the time of audit fieldwork, the office had a total of 113 personnel across the country office and field offices.

35. The audit reviewed the staffing structure and the ongoing realignment exercise, as well as the management of human resources, including talent acquisition and performance management (see Observation 3).

Observation 2. Technical skills and staffing structure

36. In 2024, the country office began a realignment exercise aimed at streamlining the structure and reporting lines, eliminating redundancies, ensuring optimal use of resources, and improving the alignment with evolving operational needs. The new organizational structure was finalized in June 2025, and while the process was consultative, the country office did not formally analyse technical skills gap and learning needs.

37. The staffing structure underwent significant changes, affecting roles, responsibilities, and functional reporting lines. For example, the reporting line for the CFM and Monitoring Units shifted from the Head of Programme to the Deputy Country Director, to align with corporate requirements. Also, the Climate Change and Resilience Building (CCARB) team remained without a head and its recruitment had been put on hold due to corporate efficiency measures.¹⁰ Overall,

¹⁰ Following the decision to move the officer-in-charge of the CCARB only to Korea International Cooperation Agency (KOICA) project.



the structure of the programme unit remained unclear, as it did not clearly identify Activity Managers. The country office should harmonize the roles and responsibilities of key programmatic personnel in the organizational structure with its standard operating procedures.

38. The country office was also finalizing updating the roles, responsibilities, and terms of reference for several key positions, including that of Multilateral Cooperation Officer, Risk Management Focal Point, Cooperating Partner Focal Point, and Cash-Based Transfer Focal Point.

Underlying causes:

<i>Process and planning:</i>	Insufficient coordination – internal or external Unclear roles and responsibilities
<i>Resources – people:</i>	Insufficient skills and/or competencies Absence of/insufficient staff training Inadequate succession and workforce planning Inadequate hiring, retention, and/or compensation practices

Agreed Actions [High priority]

The country office will:

- (i) Analyse the root causes of high staff turnover in the country office, especially in the Programme team, and develop an action plan to address them.
- (ii) Harmonize the roles and responsibilities between the staffing structure and standard operating procedures.

Timeline for implementation

31 March 2026

Observation 3. Human resources management

Recruitment standard operating procedures and timeline

39. During the audited period, human resources-related responsibilities were handled by a single team member for approximately 3.5 months, with remote support provided by APARO. The country office had a standard operating procedures (SOP) on recruitment in 2024. Some areas in the SOP were not aligned with the WFP Corporate recruitment requirements and the country office clarified that it would update the SOP upon completion of the realignment exercise to ensure compliance with corporate guidance.

40. In 2024, 7 out of 22 recruitments (or 32 percent) experienced delays, taking more than 150 days (or five months) from vacancy announcement closure date to onboarding. The country office indicated that the goal was to complete recruitments within three months; this was not always possible due to a lack of cooperation and coordination between hiring manager and human resources colleagues.



Non-competitive / single-source recruitments

41. In 2024, the country office recruited six personnel through single sourcing (non-competitive recruitment). The audit reviewed three cases, in which the country office selected the candidates after doing desk reviews of CVs and informal interviews, without a proper documentation or justification. For instance, it was unclear how the potential candidates were obtained or why there was a need to hire through single sourcing rather than following a competitive recruitment.

42. Single sourcing recruitment should generally only be used under exceptional circumstances, such as emergency situations.¹¹ The audit notes that, in 2025, the country office has not hired any personnel using the single sourcing recruitment.

2024 Performance assessments

43. The audit reviewed the 2024 Performance and Competency Enhancement (PACE)¹² for nine staff members.

44. There were instances of delayed and incomplete PACEs, including but not limited to:

- a. One case where the final phase was done 1.5 month late by the first level supervisor (and one case where the second level supervisor completed it three months after the first level supervisor);
- b. One case where both planning and final phases were done late. The planning phase was done about five months after the deadline, and the final phase was done about two months after the deadline;
- c. Six assessments reviewed did not indicate a second level supervisor;
- d. One case where the overall rating was '*Partially Satisfactory*', but there was no feedback from the second level supervisor; and
- e. Gaps in learning plans - one case where the PACE mentioned gaps in CBT knowledge, but it was not reflected in the learning plan, and one case where the learning plan was not specific.

45. Following issuance of the draft report, the country office indicated having conducted in early 2025 dedicated sessions on PACE objectives setting and planning to address the gap. Therefore, no specific recommendation is raised.

Underlying causes:

<i>Process and planning:</i>	Insufficient coordination – internal
<i>Oversight and performance:</i>	Insufficient oversight from management Performance measures and outcomes are inadequately measured/established
<i>Resources – people:</i>	Insufficient staffing levels Inadequate succession and workforce planning Inadequate supervision and/or performance appraisal processes

¹¹<https://humanresources.manuals.wfp.org/docs/en-gb/ii7-recruitment-and-promotion-framework-for-locally-recruited-staff-members>

¹² WFP's corporate tool to assess employee performance.



Agreed Action [Medium priority]

The country office will perform a detailed analysis of the root causes of delayed recruitments and streamline the recruitment processes and standard operating procedures, ensuring that recruitments are completed in a timely manner, thus decreasing the need to resort to single-sourcing hiring.

Timeline for implementation

31 March 2026

Programme design and implementation

46. To support the country office, fill in the capacity gaps and streamline its programme design, implementation, and monitoring activities, APARO deployed two missions (as detailed in paragraph 2525) in 2024. At the time of the audit fieldwork, 13 recommendations were pending implementation from the CBT support mission, and nine recommendations from the monitoring oversight mission.

47. The audit reviewed programme design and implementation, assessment and beneficiary targeting, school feeding programme and cash-based transfers.

Assessment, targeting and identity management

48. The country office was in the process of establishing a new programme design and strengthening assessment and beneficiary targeting processes. New controls would be applicable to the registrations from July 2025 onwards; therefore, the audit could not verify the operating effectiveness of these controls.

49. As part of this exercise, management indicated that it will assess the impact of these changes on the WFP Tajikistan Targeting and Prioritization Strategy 2024-2026 after completing the new programme intervention, then update the strategy based on lessons learned. The country office also plans to continue engaging with the global teams to deactivate duplicate entries in SCOPE.

Observation 4. Assessment, targeting and identity management

Discrepancies in the registration and prioritization processes

50. In the period audited, the beneficiary registration process was conducted only offline, and solely by cooperating partners. This deviated from the processes described in the SOP on SCOPE. For example, the SOP on SCOPE indicated that field office staff should perform registration of beneficiaries both online and offline. In practice, as confirmed by the audit visits to the field offices, only cooperating partners performed the beneficiary registration in 2024.

51. Further, as per the SOP, the beneficiary targeting process should start with geographic prioritization based on several key documents, including the Integrated Food Security Phase Classification (IPC) 3+ and then the Targeted Social Assistance (TSA) lists under the responsibility of the Ministry of Health and Social Protection of the Republic of Tajikistan, followed by the prioritization led by WFP to identify the most at-risk households. In practice, in the absence of IPC



(the latest was done in 2023),¹³ the TSA lists were provided by the ministries on an annual basis, and subsequent prioritization was led by cooperating partners in close collaboration with relevant local governmental entities and WFP, through the Project Management Committee (PMC). The PMC meetings were not always documented, and the beneficiary lists were finalized without adequate verification against the criteria set. As a result, there was limited documented evidence that the targeting and prioritization process were based on the eligibility criteria.

Limited assurance on the deduplication of the beneficiaries

52. The country office did not maintain the beneficiary master database or deduplication results for the audited period. The country office deduplication strategy, developed in January 2024, lacked clearly defined roles and was not aligned with SCOPE and COMET processes that were under revision. As a result, compensatory controls to mitigate key risks, such as duplicate beneficiaries and inclusion errors, were not effectively implemented, limiting assurance over identity management.

53. The Research, Assessment and Monitoring team reported unresolved technical issues in SCOPE and submitted them for corporate resolution. While some fixes require system-level changes, the country office should, in the interim, implement available mitigating measures—such as marking duplicate identities as inactive.

54. Additionally, the country office has not conducted a Privacy Impact Assessment (PIA) since October 2022, limiting the office's ability to assess risks and technical options on collecting and managing beneficiary data, including the use of biometrics. While the corporate guidelines¹⁴ do not indicate a periodicity for a PIA, it states that a PIA is required when a data processing activity is likely to result in a high risk to data subjects.¹⁵ Therefore, before launching new project activities in 2023, and after discontinuing third-party monitoring (TPM) services in February 2024, a new assessment was necessary.

Underlying causes:

<i>Policies and procedures:</i>	Absence or inadequacy of local policies/guidelines
<i>Process and planning:</i>	Inadequate process or programme design Insufficient coordination – internal or external
<i>Resources – People:</i>	Insufficient skills and/or competencies

¹³ The country office clarified that the latest IPC was put on hold following the discussions with the relevant ministry.

¹⁴ WFP Personal Data Protection and Privacy Framework OED2024/002

¹⁵ This is determined through a threshold assessment conducted by the WFP Global Privacy Office which evaluates contextual factors such as the nature of the data, the vulnerability of data subjects, and changes in operational context.

**Agreed Actions** [Medium priority]

The country office will:

- (i) Develop end-to-end programme design standard operating procedures to cover programme design and implementation, including needs assessment, community engagement strategy, prioritization and targeting, beneficiary registration, and deduplication processes.
- (ii) Carry out a Privacy Impact Assessment with the support of the Global Privacy Office prior to launching a new programme to identify options for a robust identification of beneficiaries.

Timeline for implementation

31 March 2026

Cash-based transfers

55. Between January 2024 and March 2025, the country office distributed slightly more than USD 1.5 million, reaching approximately 68,000 beneficiaries. Of the total amount distributed, 97.5 percent was distributed as conditional cash through financial service providers (FSPs); the remaining 2.5 percent were transferred directly to participating schools under the Funds Transfer Pilot (FTP).¹⁶

56. The audit tested key controls in CBT processes and systems, including governance, roles and responsibilities, delivery mechanism, and reconciliation.

Observation 5. Cash-based transfers governance, roles and responsibilities

57. During the period audited, the country office lacked sufficient capacity and infrastructure to fully support the effective implementation of CBT, a modality adopted in 2019. Since then, CBT has not been formally re-assessed to ensure its continued appropriateness, considering evolving operational needs, market conditions, and beneficiary preferences.

58. The country office implemented a beneficiary-owned account model, wherein cash entitlements are deposited into accounts opened in the name of each beneficiary. Beneficiaries access funds through authorized FSP branches or ATMs.

59. The country office lacked transaction or beneficiary bank balance reports, due to national banking confidentiality regulations that restricted visibility over beneficiary account activities.

60. In line with WFP's corporate CBT Business Process Model (BPM),¹⁷ the country office established a CBT Working Group. The group was intended to meet regularly, particularly during key phases of the CBT design, implementation, and assurance cycles. During the period reviewed, the working group was convened several times, yet only one meeting was formally documented.

¹⁶ A cash-based model of the country office in which funds are transferred directly to schools. This approach enables schools to diversify meals and improve nutrition by independently procuring a variety of local food commodities and preparing hot meals.

¹⁷ This model guides the set-up and implementation of cash and voucher (C&V) programming at the country office level, clearly defining the roles and responsibilities of all involved units – including Management, Programme, Logistics and Procurement (Supply Chain), Finance, IT and Security – throughout the four stages of the operation



61. There was a concentration of critical tasks within a limited number of staff in the CBT and SCOPE processes, posing an increased vulnerability to fraud risk and a weak control environment. To mitigate this, the country office revised its organizational structure in June 2025 and was reviewing SCOPE role assignments to strengthen segregation of duties and internal controls across CBT operations.

Underlying causes:

<i>Process and planning:</i>	Inadequate process or programme design Unclear roles and responsibilities Insufficient coordination - internal or external
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Agreed Actions [Medium priority]

The country office will:

- (i) Reassess the appropriateness of the current cash-based transfer modality, including cash transfers through bank accounts, in the ongoing projects to address delays and enable end-to-end assurance.
- (ii) Review and update the cash-based transfer governance, roles and responsibilities, as part of the standard operating procedures update to ensure alignment with operational needs, beneficiary preferences, and contextual realities, and establish clear segregation of duties.
- (iii) Ensure that the cash-based transfer working group convenes regularly in accordance with its terms of reference, and that meetings are properly documented and archived.

Timeline for implementation

31 March 2026

Observation 6. Cash-based transfer data integrity, delivery, and reconciliation

Beneficiary data integrity and delivery mechanism

62. Internal controls over cash distributions were not adequately designed to identify anomalies in the SCOPE beneficiary lists, including missing or incorrect identification document numbers, errors in beneficiary names and invalid or incorrect mobile phone numbers. The absence of systematic data validation and anomaly detection procedures limited the country office's ability to flag potential data integrity issues.

63. To enhance the reliability of beneficiary information and safeguard the integrity of cash-based transfer operations, beneficiary data should be regularly analysed to detect and address inconsistencies.

64. Audit analyses showed that more than 166 beneficiaries received CBT entitlements for periods exceeding six months, which was inconsistent with the established programme design that envisaged a three-month limit. In addition, no documented process was in place to verify that beneficiaries had completed the required work prior to receiving payments, thereby limiting assurance over the conditionality of transfers.



65. The card issuance process by the FSP experienced considerable delays in the period under review. Although the contract allowed an (relatively long) issuance timeline of four to five weeks, in several cases, the process extended beyond two months. These delays adversely affected the efficiency of operations and may have impacted the perceived reliability of the programme among beneficiaries and donors. In February 2025, because of the delayed issuance of the bank cards, the country office was required to distribute USD 24,760 to 245 beneficiaries in cash-in-hand to meet the transfer delivery deadline of the Green Climate Fund project.

Beneficiary level reconciliation

66. The country office had not established a formal checklist or control mechanism to track the submission of required documentation and periodic reports from FSPs. The absence of such mechanisms hindered effective follow-up and contributed to difficulties in reconciling payments and verifying whether FSPs had met their contractual obligations, thereby weakening overall oversight of CBT operations. For example, the country office relied only on confirmations from FSPs to validate the delivery of cash transfers, whereas the monitoring and community feedback mechanisms revealed that some cash transfers confirmed by the FSP as successful did not reach the intended beneficiaries.

67. The country office did not perform reconciliations at the beneficiary level. In January 2025, a verification exercise conducted by the country office identified undelivered payment cards, as well as numerous inactive beneficiary accounts. Based on files shared with the audit, approximately USD 147,000 was distributed to 1,303 beneficiaries with inactive accounts.¹⁸ Neither the FSP nor the country office were able to reach those beneficiaries due to outdated contact information or relocation of these beneficiaries.

Underlying causes:

<i>Process and planning:</i>	Inadequate process or programme design
<i>Oversight and performance:</i>	Insufficient oversight over third parties
<i>Resources – Third parties:</i>	Insufficient third-party capacity (NGO, Government, FSP, Vendor, etc.)

Agreed Actions [High priority]

The country office will:

- (i) Establish and implement data validation, anomaly detection and work completion verification before disbursing conditional payments.
- (ii) Renegotiate and/or revise FSP contracts to include:
 - a. Stricter timelines and performance measures for delays in card issuance.
 - b. Introduce a formal checklist and tracking system for FSP deliverables, including periodic reports and supporting documentation.

¹⁸ An account is considered inactive when the beneficiary has not collected the cash assistance for a consecutive period of 12 months.



(iii) Conduct:

- a. Beneficiary-level reconciliation to confirm receipt of transfers;
- b. Beneficiary verification for inactive accounts to confirm beneficiary presence in the area of assistance and where applicable, are still in possession of the correct payment instruments; and
- c. Recover funds disbursed to inactive or unreachable accounts.

Timeline for implementation

- (i) 30 September 2026
- (ii) 30 September 2026
- (iii) 31 March 2026

Cooperating partner management

68. During the period audited, the country office engaged 13 partners. The total value of purchase orders for distribution agreements amounted to USD 4.9 million (10 partners with a value of USD 4.5 million and three government partners with a value of USD 0.45 million). The audit reviewed the governance and oversight of non-governmental organization (NGO) management and partner selection, including due diligence, capacity assessment, and performance evaluation.

69. The audit acknowledges the country office efforts to improve the management of cooperating partners. As of June 2025, the country office assigned a focal point role to coordinate partnerships as part of the realignment exercise and initiated the revision of the cooperating partners standard operating procedures.

70. In 2024, there was low assurance on food delivery in the LESS¹⁹ last mile, the corporate application to capture movements of goods and deliveries to cooperating partners in near real time. When the commodities were delivered to the bakeries, the country office did not have enough visibility on whether the commodities reached the schools and the intended beneficiaries, as only 47 percent²⁰ of the cooperating partners were using the LESS Last Mile solution in 2024. There were improvements in May 2025, with 82 percent²¹ of partners using LESS Last Mile.

Observation 7. Management of non-governmental organizations

Roles and responsibilities

71. During the audit period, the country office did not have dedicated resources (a role or unit) to coordinate and facilitate the cooperating partner management process. The roles and responsibilities in relation to the management of NGO partners were not clearly defined and established. In addition, the SOPs in place were from 2020 and therefore outdated. According to corporate guidance, all country offices should have a cooperating partner management role or unit in place to manage the partnership lifecycle, and their roles and responsibilities should be clearly defined in an SOP.²²

¹⁹ LESS last mile is a mobile application introduced to strengthen the LESS corporate solution, records “real-time” transaction of food, and improves the accountability and accuracy of commodity accounting information

²⁰ Last Mile Monitoring Report 2024 (1 January to 31 December 2024) [retrieved on 14 May 2025]

²¹ Last Mile Monitoring Report 2025 (1 January to 31 May 2025) [retrieved on 14 May 2025]

²² Programme Guidance Manual - 1.16 Partnership Management Lifecycle overview



72. This lack of clear roles and responsibilities is not in line with what the country office indicated in the 2024 ED Assurance Exercise, i.e. that the office had in place an appropriate partnership management structure with clear terms of reference outlining roles and responsibilities.

73. In addition, eight field level agreements (FLAs) reviewed during the audit mentioned that the cooperating partner was responsible for programme implementation as well as monitoring. While the country office indicated that '*monitoring*' referred to supervision of the work and not to independently monitor programme implementation, this could create confusion in terms of roles and responsibilities as well as potential segregation of duties issues, as a partner should not be involved in both implementation and monitoring.

Cooperating partner selection, due diligence, and capacity assessment

74. The audit reviewed the selection of eight NGO partners. Three of them were selected from a roster established following an Expression of Interest exercise. It was unclear to the audit how the other five partners were selected.

75. In addition, during the period audited, the country office did not use the United Nations Partner Portal²³ (UNPP) to select partners. The audit acknowledges that in June 2025, the country office started to encourage potential partners to register in the UNPP for future partnership opportunities. It is recognized that this is challenging because most partners do not have a command of any of the three languages available (English, French and Spanish) to be able to follow the UNPP registration procedures.

76. While the country office indicated that due diligence, which includes careful consideration of the cooperating partner's selection and subsequent onboarding, evaluation, and performance measurement, was carried out for all partners, due diligence reports for any of the eight cooperating partners sampled were not available for review. Due diligence must be performed and documented before finalizing the selection of partners. There were inaccuracies in the 2024 Executive Director assurance survey where the country office reported implementing due diligence in line with corporate NGO guidance using UNPP.

77. For one of the eight NGO cooperating partners reviewed by the audit, the country office did not perform a capacity assessment,²⁴ while the other seven partners' capacities were assessed, resulting in either low or medium overall risk. The country office stated that all partners had significant capacity gaps, which does not align with the results of the capacity assessments carried out. Further, the risk matrices filled out during such assessments included only measures on financial aspects and did not address the partners' other capacity gaps. The country office indicated that gaps and measures to address them were discussed with the partners during meetings. However, these coordination meetings were not documented.

²³ An interagency platform for civil society organizations (non-government organizations, community-based organizations and academic institutions) to engage with several United Nations system organisations on partnership opportunities.

²⁴ A tool used to identify and analyse risks, identify areas for improvement, and establish tailored capacity-strengthening plans.



Field level agreements and reporting practices

78. Additional gaps related to FLAs were: (a) all FLAs signed were in English, while most of the partners did not speak the language, increasing the risk of misunderstandings; and (b) since partners did not have a command of English, they submitted narrative reports in the Tajik language, which field offices then translated and reviewed.

Spot-checks and performance evaluations

79. The country office did not carry out risk-informed spot-checks on cooperating partners, covering programmatic, financial, and administrative aspects. Per corporate guidance, country offices must prepare and implement an annual cooperating partner spot-check plan to obtain assurance that allocated resources are utilized as intended by the partners.²⁵

80. Further, for two out of the eight sampled cooperating partners, the country office did not conduct a performance evaluation. Per corporate guidance, a performance evaluation should be conducted annually or at the end of each FLA if they are for less than one year, with the purpose of identifying and overcoming gaps in performance.²⁶

Underlying causes:

<i>Policies and procedures:</i>	Absence or inadequacy of local policies/guidelines
<i>Process and planning:</i>	Unclear roles and responsibilities Inadequate risk management
<i>Oversight and performance:</i>	Insufficient oversight from management

Agreed Actions [Medium priority]

The country office will:

- (i) Update and implement comprehensive standard operating procedures, including:
 - a. Defining the roles and responsibilities for the management of cooperating partners.
 - b. Adopting the United Nations Partner Portal as the platform for cooperating partner selection.
 - c. Documenting due diligence for all partners.
 - d. Conducting a comprehensive capacity assessment for each partner and implementing a plan to address each of the capacity gaps identified.
 - e. Developing a risk-based oversight framework (based on a partner's risk profile) for spot checks covering programmatic, financial, and administrative aspects.
 - f. Evaluation of the performance of each partner at the end of each field level agreement.

²⁵ Programme Guidance Manual - 5.4 Risk Informed Spot checks.

²⁶ Programme Guidance Manual - 5.1 NGO Partnerships: Performance Review Framework.



- (ii) In coordination with the Legal Unit and the Operational Partners Unit, explore the possibility of translating the field level agreements into Russian to ensure that partners understand the contracts.

Timeline for implementation

31 December 2025

Monitoring

81. In December 2022, the country office developed a Monitoring and Evaluation (M&E) strategy to support the implementation of the CSP (2023–2026). To align with this strategy, the country office enhanced the monitoring function by allocating additional resources in 2023, both at the country and field office levels.

82. In May 2025, APARO conducted a programme oversight mission, which included a review of monitoring practices as one of its key cross-cutting areas. The mission identified 18 monitoring-related recommendations: three classified as high risk, eight as medium risk, and seven as low risk. At the time of the audit fieldwork, nine of these recommendations were implemented, while actions were ongoing to address the remaining ones.

83. The audit reviewed the monitoring strategy and plans, coverage, systems and tools for analysing, tracking monitoring issues and followed up on oversight mission recommendations.

Observation 8. Monitoring coverage, issue escalation, and output monitoring

Monitoring coverage

84. The country office manages over 3,000 active project sites. For 2024, the annual plan established a clear objective to meet the Minimum Monitoring Requirements (MMRs)²⁷ by achieving 100 percent coverage of all active project sites.

85. In 2024, the country office reported achieving 79 percent coverage of the total active project sites. The audit testing identified discrepancies in the reported actual monitoring coverage, as there were differences between data from the MoDA²⁸ extraction and manual records, indicating that actual coverage may have been lower than reported.

86. Further, the country office did not develop a risk-based monitoring plan that considered programmatic changes, operational priorities, and resource constraints in planning and site selection, or different types of monitoring. Also, field offices were allocated equal staffing and vehicle resources, despite having varying monitoring needs in their respective programmatic areas. For example, the Khatlon Field office covered 1,234 active project sites, while DRS had 432, GBAO 419, and Sughd 691.

²⁷ According to the MMR, each project site under Activity Implementation Monitoring should be covered at least once per year, while Distribution Monitoring should be conducted at least twice annually, considering the relatively small size of the Tajikistan country office.

²⁸ Mobile Operational Data Acquisition (MoDA) is WFP's data collection platform used to monitor activities, assess performance, and support decision-making.



87. Following the discontinuation of third-party monitoring (TPM) services for process monitoring in February 2024, the monitoring activities were carried out exclusively by field office monitoring personnel, with no alternative modalities such as remote monitoring to ensure sufficient coverage. To compensate for the capacity gap, programme assistants in the field office were also engaged to cover both programme implementation and monitoring activities, which may have compromised the independence and objectivity of the monitoring function. Notably, outcome monitoring and post-distribution monitoring remained performed through TPM, including face-to-face as well as remote data collection.

88. Lastly, given the coverage of monitoring activities in 2024 as indicated in paragraph 85, it was inaccurate for the country office to indicate in the 2024 ED assurance survey that it had met the MMRs.

Monitoring issue escalation system

89. Since the beginning of 2025, the country office has worked on setting up a process monitoring issue escalation system and drafting the relevant standard operating procedures. While a spreadsheet-based tool to consolidate monitoring findings was introduced in 2024, it did not include prioritization of issues, and some issues were closed without adequate action or verification of resolution. As a result, the country office did not have a robust and standardized system in place for recording, escalating, and tracking process monitoring findings.

90. In 2024, only 30 issues were reported and escalated across all process monitoring activities, of which 18 were deemed not relevant, highlighting concerns regarding the quantity and quality of data and the effectiveness of follow-up processes.

Output monitoring

91. The country office lacked a structured mechanism to systematically verify the timely submission and accuracy of cooperating partners' reports in COMET.²⁹ While the country office COMET SOP was endorsed in May 2025, it was being reviewed by the regional office at the time of the audit fieldwork.

92. In addition, the absence of a designated COMET focal point limited effective follow-up and oversight. As a result, several reports from cooperating partners remained at the field office without proper review or validation, reducing the reliability and completeness of reported data.

Underlying causes:

<i>Policies and procedures:</i>	Absence or inadequacy of local policies/guidelines
<i>Process and planning:</i>	Insufficient planning
<i>Resources – People:</i>	Insufficient staffing levels

²⁹ COMET - Country Office Tool for Managing (programme operations) Effectively



Agreed Actions [Medium priority]

The country office will:

- (i) Fill the vacancy of a dedicated COMET Assistant/Associate position.
- (ii) Implement a risk-based monitoring approach based on programme developments, operational changes, and resource constraints to ensure adequate segregation of duties and compliance with Minimum Monitoring Requirements.
- (iii) Finalize the standard operating procedures on the issue escalation system and establish a verification mechanism of cooperating partners' reports at both field office and country office levels prior to data entry in COMET, to ensure the accuracy and timeliness of reports.

Timeline for implementation

31 March 2026

Community feedback mechanisms

93. The audit acknowledges that, in 2025, the country office made progress towards the implementation of the community feedback mechanism (CFM). As of the time of audit fieldwork, the office had implemented a dedicated CFM email address as well as a toll-free helpline to receive beneficiary feedback and complaints. In addition, it acquired some SugarCRM licenses as its database to capture feedback and complaints.

94. The audit reviewed the country office's CFM against WFP corporate standards relating to: (a) reach and accessibility; (b) minimum data collection; (c) case handling procedures; (d) information management system; (e) analysis, reporting and tracking of feedback; (f) and quality assurance procedures.³⁰

Observation 9. Community feedback mechanism and case management

Community feedback mechanism set-up

95. The country office only began establishing the CFM in 2024. By the end of 2024, the CFM available was limited, consisting of suggestion boxes (approximately 133 boxes for the school feeding programme), and helpdesks during emergency food distributions. The school feeding programme covered approximately 1,900 schools, so the suggestion boxes only reached about 7 percent of schools. During the audit's visit to schools in the Bokhtar region, no suggestion boxes were available.

96. In 2024, the country office also began drafting the standard operating procedures for CFM as well as a joint escalation protocol to escalate CFM and monitoring issues. At the time of the audit fieldwork, the standard operating procedures and escalation protocol were yet to be finalized and in place.

97. Given the limited CFM available in 2024, it was inaccurate for the country office to indicate in the 2024 ED assurance survey that the office had accessible CFM in all WFP and partner programme locations and activities to meet global assurance standards.

³⁰ WFP Community Feedback Mechanism – Standards, Guidance & Tools - January 2024



SugarCRM case management

98. In 2025, the country office began to capture feedback in SugarCRM, which is WFP's corporate feedback information management system.

99. The audit noted the following issues:

- a. To escalate issues, SugarCRM is not notifying the responsible person, and therefore the CFM team must send notifications manually, through email;
- b. Closed cases where the resolution was not specified;
- c. Cases that still appeared as open, but were closed based on the resolution description;
- d. Cases marked as closed but still required further action from field offices; and
- e. Delays in closing cases – for instance, at of the time of audit fieldwork in June 2025, there were cases open since March 2025.

Underlying causes:

<i>Policies and procedures:</i>	Absence or inadequacy of local policies/guidelines
<i>Oversight and performance:</i>	Insufficient oversight from global headquarters /local management
<i>Resources – People:</i>	Insufficient staffing levels Insufficient skills and/or competencies

Agreed Action [Medium priority]

The country office will finalize standard operating procedures on community feedback mechanisms and the escalation protocol to ensure data quality (process review and status) and that cases are timely addressed and closed through adequate resolution.

Timeline for implementation

31 March 2026



Annex A – Agreed action plan

The following table shows the categorization, ownership and due date agreed with the audit client for all the observations raised during the audit. This data is used for macro analysis of audit findings and monitoring the implementation of agreed actions. The agreed action plan is primarily at the country office level and one headquarters division.

#	Observation title	Area	Owner	Priority	Due date for implementation
1	Risk management and management oversight	Governance	Country office	Medium	31 March 2026
2	Technical skills and staffing structure	Enabling Services	Country office	High	31 March 2026
3	Human resources management	Enabling Services	Country office	Medium	31 March 2026
4	Assessment, targeting and identity management	Programme	Country office	Medium	31 March 2026
5	Cash-based transfers governance, roles and responsibilities	Programme	Country office	Medium	31 March 2026
6	Cash-based transfer data integrity, delivery, and reconciliation	Programme	Country office	High	(i) – (ii) 30 September 2026 (iii) 31 March 2026
7	Management of non-governmental organizations	Programme	Country office	Medium	31 December 2025
8	Monitoring coverage, issue escalation, and output monitoring	Programme	Country office	Medium	31 March 2026
9	Community feedback mechanism and case management	Programme	Country office	Medium	31 March 2026



Annex B - List of tables and figures

Table 1: Direct operational costs and beneficiaries from 1 January 2024 to 31 December 2024..... 5

Figure 1: Tajikistan key figures 4

Figure 2: Process areas in the audit scope 5



Annex C – Acronyms used in the report

APARO	Asia and the Pacific Regional Office
BPM	Business Process Model
CBT	Cash-Based Transfers
CCARB	Climate Change and Resilience Building
CFM	Community Feedback Mechanism
COMET	Country Office Tool for Managing Effectively
CPM	Cooperating Partner Management
CRM	Customer Relationship Management
CSP	Country Strategic Plan
C&V	Cash and Voucher
DAS	Digital Assistance Services
ED	Executive Director
FLA	Field Level Agreement
FSP	Financial Service Provider
FTP	Funds Transfer Pilot
IPC	Integrated Food Security Phase Classification
LESS	Logistics Execution Support System
M&E	Monitoring & Evaluation
MMR	Minimum Monitoring Requirements
MODA	Mobile Operational Data Acquisition
MoU	Memorandum of Understanding
NGO	Non-Governmental Organization
PACE	Performance and Competency Enhancement
PIA	Privacy Impact Assessment
PMC	Project Management Committee
SCOPE	WFP's Beneficiary Identity Management System
SOP	Standard Operating Procedure
TPM	Third-Party Monitoring
TSA	Targeted Social Assistance
UNPP	United Nations Partner Portal
USD	United States Dollars
WFP	World Food Programme



Annex D – Root cause categories

Category	Root Cause
Organizational 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
Policies and procedures	Absence or inadequacy of corporate policies/guidelines
	Absence or inadequacy of local policies/guidelines
Process and planning	Inadequate process or programme design
	Rules and processes, including for decision making, not established or unclear
	Unclear roles and responsibilities
	Insufficient planning
	Inadequate risk management
	Insufficient coordination - internal or external
Oversight and performance	Insufficient oversight from global headquarters / local management
	Insufficient oversight over third parties
	Oversight plans are not risk-informed
	Performance measures and outcomes are 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, financial service providers, Vendor, etc.)
	Insufficient due diligence of third parties
	Insufficient training/capacity building of cooperating partners 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	Deficient workplace environment
	Insufficient enforcement of leadership and/or ethical behaviours
External factors - beyond the control of WFP	Conflict, security and access
	Political - governmental 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 & priority

1 Rating system

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

Table B.1: Rating system

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

2 Priority of agreed actions

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

Table B.2: Priority of agreed actions

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

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



Typically audit observations can be viewed on two levels: (1) observations that are specific to an office, unit or division; and (2) observations that may relate to a broader policy, process or corporate decision and may have broad impact.³¹

3 Monitoring the implementation of agreed actions

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

The Office of Internal Audit monitors agreed actions from the date of the issuance of the report with regular reporting to senior management, the Independent Oversight Advisory Committee and the Executive Board. Should action not be initiated within a reasonable timeframe, and in line with the due date as indicated by Management, the Office of Internal Audit will issue a memorandum to management informing them of the unmitigated risk due to the absence of management action after review. The overdue management action will then be closed in the audit database and such closure confirmed to the entity in charge of the oversight.

When using this option, the Office of Internal Audit continues to ensure that the office in charge of the supervision of the unit who owns the actions is informed. Transparency on accepting the risk is essential and the Risk Management Division is copied on such communication, with the right to comment and escalate should they consider the risk accepted is outside acceptable corporate levels. The Office of Internal Audit informs senior management, the Independent Oversight Advisory Committee and the Executive Board of actions closed without mitigating the risk on a regular basis.

³¹ 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.