

October 2025

Management Comments to the Internal Audit Report of WFP Emergency Operations in Sudan (AR/25/09)

WFP Management acknowledges and appreciates the observations presented by the Office of the Inspector General (OIG) in its internal audit report on WFP Emergency Operations in Sudan (AR/25/09), **covering operations from 1 June 2023 to 31 December 2024**. Management reaffirms its full commitment to implementing all agreed actions within the specified timelines, as part of its continued effort to strengthen accountability, operational integrity, and delivery excellence.

WFP's operations in Sudan remained severely constrained throughout the audited period by the ongoing armed conflict, which continued to impede humanitarian access, damage critical infrastructure, and disrupt operational continuity through persistent attacks and fluid conflict lines. Despite these challenges, WFP has upheld its commitment to a "stay and deliver", ensuring continuity of life-saving assistance.

WFP Management acknowledges the audit's overall rating of "**major improvement needed**" and takes note of the Office of the Inspector General's recommendations, comprising seven high-priority observation and four medium-priority observations. WFP Management further underscores that many of the identified actions are already existing management priorities, with several measures completed or well underway prior to the audit's conclusion, demonstrating a proactive approach to strengthening WFP's systems and operational effectiveness. WFP Management welcomes the Office of Internal Audit's recognition of its operational achievements and corrective actions, including stabilization of country office leadership, strengthened internal controls in monitoring, and scaled up assistance including cash transfers in famine-affected areas.

A number of high-priority actions have been implemented, and remaining items are being addressed within the agreed deadlines. Progress against each high-priority observation is detailed below.

Observation 1: Corporate scale-up emergency response

In response to the audit's observations on identified shortcomings in WFP's emergency protocols, the Emergency Preparedness and Response Service within the Programme and Policy Guidance (PPG) division, in close coordination with relevant global headquarters functions is revising the current Emergency Activation Protocol to align it with the WFP Management Accountability Framework (MAF) and introduce several key enhancements including:

- **Leadership Adaptability:** The revised protocol mandates empowered leadership and clear chains of command across emergency phases. It enables rapid leadership recalibration in response to contextual shifts, including transitions from development to emergency settings and traumatic events. Country directors are by default emergency coordinators, with provisions for appointing dedicated emergency coordinators as needed.
- **Psychosocial Risk Mitigation:** the protocol discusses having a dedicated staff counselor will be deployed to country offices during corporate scale up phases to support staff wellness. This is part of a broader duty of care commitment to psychosocial risk assessment and mitigation, ensuring staff wellbeing is prioritized during high-stress operations.

- **Strategic Oversight and Risk Monitoring:** The Strategic Task Force (STF), convened within 72 hours of a request, provides high-level oversight and strategic guidance on risks beyond operational scope. The Emergency Coordination Cell (ECC) facilitates cross-functional coordination and technical discussions to address operational challenges. Risk function is represented in both platforms.
- **Clarified Accountabilities and Reporting:** The protocol defines clear roles and responsibilities for operational planning, performance monitoring, and risk management. It streamlines reporting requirements across emergency phases, ensuring timely and coherent internal and external communication.
- **Multi-Country Activation Governance:** For regional or cross-regional emergencies, the Deputy Executive Director & Chief Operating Officer or delegate coordinates the response with regional directors and country directors. Delegation of Authority (DOA) is explicitly outlined in activation memoranda, ensuring clarity and operational coherence across affected offices.

Observation 2: Organizational structure and staffing. In response to the audit observation on leadership turnover, short-term deployments, fragmented structures, and a dispersed workforce, the appointment of stable country office leadership by March 2025 brought clarity and continuity to the management structure. WFP Sudan is finalizing its organizational structure and staffing capacity to ensure WFP remains fit for purpose in a dynamic humanitarian landscape. This model reflects a deliberate and strategic response to previously identified gaps by reinforcing core functions and enhancing team agility, which will drive operational coherence and improve delivery capacity, especially in hard-to-reach areas. Additionally, the Emergency Preparedness and Response Service, in collaboration with the Human Resources Division and functional staffing coordinators, will be undertaking the following high-priority actions:

- **Emergency Contingency Staffing Models:** WFP will develop standardized contingency staffing models that provide clear guidance on recommended staffing structures. These models will serve as planning tools for country offices and global headquarters to anticipate and mobilize the right mix of skills and leadership profiles during preparedness and response phases.
- **Agile, Field-Driven Staffing Process:** A revised staffing process for corporate scale-up operations will be introduced to ensure rapid, flexible, and field-responsive deployment. It will also incorporate lessons learned from recent scale-ups and align with the revised Emergency Activation Protocol, including the delegation of authority to country directors for fast-tracking critical staffing actions.

Observation 5: Operational planning and delivery. In reference to the audit findings that targets were overly ambitious—resulting in revisions and delivery shortfalls in hard-to-reach areas—WFP has since established achievable operational targets, grounded in contextual realities, WFP's delivery capacity and informed by the latest data on humanitarian needs — reflecting both acuteness and typology — to ensure assistance reaches those most in needs. Throughout 2025, WFP and its cooperating partners have significantly scaled up operations across Sudan, with a deliberate focus on hard-to reach famine and at-risk of famine areas. Monthly reach averaged 4 million beneficiaries across all activities, peaking at over 5 million in May. In August 2025 alone, WFP reached 4.1 million people—representing a 145 percent increase compared to the same period in 2024.

WFP Sudan now reaches over 80 percent of its targeted beneficiaries living in IPC Phase 4 and above areas. This marks a substantial improvement in coverage and responsiveness, achieved under some of the most complex and challenging humanitarian conditions.

As part of the implementation of the 2025 cash-based transfers scale-up plan, WFP Sudan successfully delivered over USD 85 million in cash-based transfers in the third quarter of the year

—marking a significant expansion in both reach and operational footprint. This scale-up resulted in a sharp increase in beneficiary coverage, rising from fewer than 100,000 individuals in early 2024 to more than 1.3 million people served in the first half of 2025.

Observation 8: Cooperating Partner Management: The audit observed a high number of field-level agreements and amendments for its cooperating partners, long agreement workflows, and high operational targets and fixed costs despite delivery shortfalls. However, the audit recognized several commendable practices in WFP Sudan’s Cooperating Partner (CP) Management. Notable measures include the use of the United Nations Partner Portal to launch expressions of interest and streamline partner verification; the establishment of a roster of standby partners to bolster rapid response capacity; and the rollout of structured onboarding training for new partners. These initiatives collectively contribute to a more agile, transparent, and accountable partnership ecosystem. To further reinforce internal controls and elevate oversight, WFP Sudan is currently revising its Cooperating Partner Standard Operating Procedures and rolling out a risk-based CP oversight framework. Grounded in partner capacity assessments and performance metrics, this approach is designed to strengthen accountability, enhance delivery efficiency, and ensure consistent compliance with WFP’s operational standards.

Observation 9: Logistics management: In response to the audit observation highlighting insecurity and the lack of a cohesive logistics plan, WFP Sudan took decisive steps to stabilize logistics operations and strengthen delivery capacity. In line with corporate requirements, a comprehensive logistics capacity assessment is currently underway as part of an integrated logistics plan tailored to Sudan’s complex operating environment. The country office is in the final stages of updating its concept of operations to assess warehouse capacity in hard-to-reach areas, optimize pipeline management, and strategically pre-position food close to distribution points. WFP is in the process of addressing the internal control gaps in commodity management processes. Implementation of the Last Mile System is at 87 percent reflecting steady progress toward full operationalization. To support these improvements and ensure effective execution, staff capacity has been augmented, aligning technical expertise with operational needs and strengthening oversight.

Observation 10 Voucher-based food assistance through third-party vendor: In response to the audit observation on single-source contracting and inconsistent classification of the voucher modality, the country office finalised the transition to competitive procurement for voucher-based food assistance, including the establishment of direct contracts with retailers to enhance efficiency and market responsiveness. To ensure robust contract management, a structured process is being updated covering pricing revisions and performance oversight—anchored in a Standard Operating Procedure that clearly delineates roles and responsibilities through a Responsible, Accountable, Consulted, and Informed (RACI) matrix.

Observation 11. Community feedback mechanism: With reference to the audit observation, community feedback mechanisms were fragmented and underutilized, with low beneficiary awareness of available channels, the country office is developing a community engagement and feedback management improvement plan to address gaps identified by the audit and align the feedback mechanism to corporate guidance. The country office is also implementing 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. To sustain these efforts, WFP Sudan has augmented staffing capacity and consolidated its gender, protection, conflict sensitivity, community feedback, and accountability to affected populations functions. This integrated approach is streamlining analysis, reporting, information flow, and coordination across Country Office units, enhancing operational coherence and responsiveness.

In addition to addressing high-risk observations, WFP Sudan is actively closing medium-priority actions in key areas of risk management, access and security risk management, operational performance and distribution cycle management and targeting and identity management.

WFP Management extends appreciation to the Office of the Inspector General for its constructive engagement and support. The Country Office remains fully committed to implementing all agreed actions not yet implemented within established timelines. This reflects our continued drive for strengthened accountability, enhanced controls, and operational excellence—especially in one of the most challenging humanitarian environments.