September 2025

Management Comments to the Internal Audit of WFP Operations in Tajikistan (AR/25/10)

WFP Management welcomes the observations made by the Office of the Inspector General (OIG) in its internal audit report on WFP operations in Tajikistan (AR/25/10), covering the period from 1 January 2024 to 31 March 2025.

WFP Management appreciates the audit's focus on governance and risk management, human resources management, programme design and implementation, cash-based transfers, management of cooperating partners, monitoring, and community feedback mechanisms.

Tajikistan is a lower-middle-income, mountainous country with a population of approximately 10 million people. Over 1 million Tajiks live and work abroad, mostly in Russia, and remittances make 49 percent¹ of the country's annual Gross Domestic Product (GDP). Despite steady development progress and growing international partnerships, Tajikistan remains acutely vulnerable to the impacts of climate change, and external economic shocks due to its heavy reliance on external financial flows.

Ranked eighth globally for drought risk, the country faces rising temperatures and rapid glacier retreat, which threatens water availability and agricultural productivity. These climate-induced hazards can exacerbate food insecurity, particularly in rural and mountainous regions. The compounded effects of environmental degradation, limited infrastructure, and economic fragility continue to challenge access to basic services and sustainable livelihoods.

Tajikistan presents a unique operational environment characterized by a growing programme portfolio and evolving operational needs. The country office has established robust partnerships with the government and development partners, diversified its donor base, and strategically expanded its programme portfolio to align with national priorities and reinforce institutional capacities. Resultantly, the country office has expanded its workforce ensuring operational continuity and enhancing its ability to deliver high-impact interventions with agility, efficiency and sustained technical excellence. Despite progress, the country office continues to face challenges in managing high staff turnover², and strict government regulations on financial services providers, affecting operational requirements and the management of cash-based transfer programmes.

WFP Management is pleased that the audit report recognizes the country office's efforts to strengthen risk management processes, implement a new organizational structure, and enhance programme

¹ <u>Tajikistan Overview: Development news, research, data | World Bank</u>

² Mainly linked to high demand for professionals vs. availability of staff with required skills particularly with English language skills (note: the main language other than Tajik in the country is Russian).



delivery through realignment and capacity-building initiatives. The audit also acknowledges the establishment of a risk committee, improvements in management oversight, and the adoption of corporate tools for feedback and case management.

WFP Management agrees with the two high-priority and seven medium-priority observations identified in the audit report. WFP Management fully endorses the corresponding agreed actions and has initiated implementation, with completion expected according to the timelines specified in the report.

For technical skills and staffing, the country office will analyze the root causes of high staff turnover and develop an action plan to address them. Roles and responsibilities will also be harmonized within the country office structure to ensure optimal resource utilization and alignment with operational objectives.

For cash-based transfers, the country office is strengthening data integrity controls, refining delivery and reconciliation processes, and enhancing oversight mechanisms. These actions are being implemented in close coordination with the global headquarters including APARO, with completion expected by the agreed timelines.

WFP Management is committed to regularly reviewing the implementation of all agreed actions, including the medium-priority actions relating to 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. WFP Management will provide updates through WFP's corporate tracking tool. Global headquarter functions will continue to provide guidance and technical support to the country office as required.

WFP Management would like to thank OIG for their constructive engagement and comprehensive analysis, which ensures that the audit observations and agreed actions are tailored to the operational context. Implementing the agreed actions will play a crucial role in further strengthening the governance, risk management, and internal control processes of WFP's operations in Tajikistan and enhancing operational effectiveness.