

October 2025

Management Comments to the Internal Audit of WFP Lebanon Operations (AR/25/14)

WFP Management welcomes the observations made by the Office of the Inspector General in its internal audit report (AR/25/14) on WFP operations in Lebanon, covering the period from 1 January 2024 to 31 March 2025. WFP Management acknowledges the overall conclusion of some improvement needed and has been proactive in taking action to address all observations made in the report.

WFP operations during the time of the audit were defined through a six-month Corporate Emergency Operation and guided by its country strategic plan covering the period from 1 January 2023 to 31 December 2025, which included one budget revision.

During the audit period, WFP's operations in Lebanon focused on assisting crisis-affected populations, including refugees – through partnerships with UNHCR - and extremely poor Lebanese households via national safety net programmes. The office also prioritized in-kind assistance, school meal programmes, integrated resilience initiatives, and area-based livelihood support. In addition, WFP provided technical expertise, capacity strengthening, and policy advice to enhance government capabilities. Service delivery was ensured through the Logistics Cluster, while on-demand services – such as resource transfers to the government and other partners – were also offered.

Despite the complexity of the operating environment, which has been exacerbated by security concerns and escalation of tension in Lebanon, WFP Lebanon delivered assistance to approximately 2.3 million beneficiaries during 2024.

WFP Management acknowledges the six medium-priority observations and one high-priority observation, three of which have an action at corporate level. Lebanon Country Office remains committed to continuous improvement, having already initiated implementation of several of the audit recommendations, including advocating with and advising the Government on the establishment of a social registry platform, supporting the Government's development of a structured process for sharing beneficiary feedback with WFP and reviewing the country office's processes for documenting and closing the community feedback follow-up actions.

WFP Management welcomes the acknowledgement that the country office demonstrated strong operational capacity and adaptability, responding with agility to multiple shocks, including large-scale humanitarian needs linked to the escalation of conflict and related multiple displacements of hundreds of thousands of people at the end of 2024. The country office's long-standing collaboration with UNHCR enabled an effective response to the humanitarian needs of Syrian refugees through joint procurement and shared systems. In parallel, the office played a key role in strengthening the national social protection system, which was leveraged during the emergency scale-up and subsequently adopted by other humanitarian actors. These efforts, combined with consistent delivery, assurance and leadership, earned recognition from stakeholders and contributed to increased donor trust and flexibility in funding.

WFP Management welcomes the Office of the Inspector General's recommendations and is actively working to address them by implementing a comprehensive set of measures aimed at strengthening institutional capacity, operational efficiency, and accountability.

WFP Management takes note of the audit report's high-priority observation related to the quality and use of community feedback and monitoring data. While the Country Office has well-designed systems in place for monitoring and community feedback management, the audit identified two main areas requiring improvement: the need for strengthened management oversight over both systems, and the lack of linkage between them, which currently limits the ability to conduct trend analysis. These issues have been acknowledged, and actions are being taken to address them through existing mechanisms and ongoing improvements, which significantly mitigate the potential for critical or major consequences to Country Office operations.

Furthermore, the Country Office continues to conduct regular sensitization efforts to raise awareness among beneficiaries about available feedback channels and their purpose. While channels such as the call centre are fully operational and information is widely disseminated, participation and feedback remain voluntary, and beneficiaries cannot be compelled to engage. The Country Office remains committed to maintaining open, accessible, and transparent communication pathways to ensure that feedback is received and acted upon effectively. The Office will continue enhancing these systems and work towards their integration within the corporate standard platform to enable reliable trend analysis.

WFP Management would like to thank the Office of the Inspector General for the collaboration and support, and the analysis undertaken in collaboration with the country office team, including the visit to the Lebanon Country Office. WFP Management is confident that the implementation of agreed actions by the respective due dates will further strengthen the governance, risk management, and internal control processes of WFP's operations in Lebanon.