

SAVING
LIVES
CHANGING
LIVES

Internal Audit of WFP Operations in Haiti

Office of the Inspector General
Internal Audit Report AR/25/17



December 2025

Contents

Executive summary	3
Country context and audit scope	6
Results of the audit	11
Governance, risk management, and oversight	11
Observation 1. Governance, risk management, and oversight	11
Targeting and identity management	14
Observation 2. Beneficiary identity management	14
Supply Chain	17
Observation 3. Supply Chain processes	18
Cash-based transfers	20
Observation 4. Controls over cash-based transfers	20
Cooperating partner management	22
Observation 5. Management of cooperating partners	23
Community feedback mechanisms	24
Observation 6. Community feedback mechanisms	25
Monitoring	26
Observation 7. Monitoring of programme activities	27
Finance	29
Observation 8. Disbursement process and operational advances	29
Observation 9. Third-party risk controls and asset management	31
Security and humanitarian access management	33
Annex A – Agreed actions plan	35
Annex B - List of tables and figures	36
Annex C – Acronyms used in the report	37
Annex D – Root cause categories	39
Annex E – Definitions of audit terms: ratings & priority	40

Executive summary

WFP in Haiti

1. As part of its annual workplan, the Office of Internal Audit conducted an audit of WFP operations in Haiti. The audit focused on risk management and oversight, finance, assessment and beneficiary targeting, identity management, management of cooperating partners, monitoring activities, community feedback mechanism, transport and logistics, procurement, cash-based transfers, humanitarian access, and security. It also included tailored reviews of strategic planning and performance (including budget and programming) and organizational/staffing structure, human resources management, and staff wellness.
2. The audit covered the period from 1 January 2024 to 31 March 2025. During this period, WFP's direct operational expenses were USD 139 million, reaching approximately 2 million beneficiaries.

Audit conclusions and key results

3. 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.
4. WFP Haiti country office operates in a complex and challenging environment marked by political instability, security risks, and restricted access to many vulnerable populations, especially in rural and gang-affected areas. Despite these difficulties, WFP continues to deliver critical humanitarian assistance, addressing food insecurity, malnutrition, and emergency relief needs for the country's most vulnerable people.
5. Donors have all expressed satisfaction with the country office's leadership and WFP operational efficiency and responsiveness to humanitarian challenges. Other stakeholders, including government and local partners, have acknowledged the positive changes in coordination and strategic direction.
6. All partners met during the audit expressed strong appreciation for the services provided by WFP's United Nations Humanitarian Air Service, particularly considering the country's deteriorating security situation, with escalating gang violence and insecurity that have rendered land and air routes to and from Port-au-Prince highly dangerous or inaccessible.
7. Following the staff evacuation from Port-au-Prince in November 2024, the country office made notable progress in its operations, reflecting significant improvements in its overall management of WFP support functions and programme activities. The country office worked extensively to implement corrective actions to mitigate identified risks, and to support ongoing efforts. At the time of the audit fieldwork, the new country office's management initiated actions to address several longstanding internal control gaps and operational risks that could adversely impact WFP operations, particularly in the areas of risk management, assets and fuel management, corporate partner management, protection of beneficiaries, and donor engagement.

8. While the audit acknowledges the structural and operational challenges affecting the country office's ability to fully implement strong governance and controls, strengthening existing oversight mechanisms remains essential for effective programme delivery, sound resource management, risk mitigation, and the long-term sustainability of WFP operations.

Actions agreed

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

10. **Observation 1: Governance, risk management, and oversight.** The country office's risk management processes need improvements to better integrate a risk management culture into day-to-day operations. Risk assessment and monitoring systems need to be more comprehensive, to better identify, track, and address critical risks. Further, enhancing the country office's ability to continuously monitor risks across WFP operations and field offices requires strengthening staff skill set and providing training in risk management. To accompany the structural changes originating from the evolving portfolio of activities and delivery modalities introduced by the Country Strategic Plan and changes in the country's context, the country office was in the process of revisiting its operational model and re-assess the level of resources required and its staffing needs.

11. **Observation 2: Beneficiary identity management.** The targeting process and the management of beneficiary data within SCOPE¹ require strengthening. To broaden their applicability, post-targeting surveys should be extended beyond beneficiaries receiving assistance. Evidence of community engagement in targeting and prioritization processes, so far missing, should be systematically gathered. Reconciliation for in-kind and cash distributions at household-level must be undertaken. Instances when beneficiary identification cards are not verified should remain an exception and payment instruments must be tracked. Finally, a comprehensive assessment of the beneficiary social registry hosted by WFP must be undertaken to identify and mitigate significant risks related to IT security and potential data breaches.

12. **Observation 5: Management of cooperating partners.** Controls over cooperating partners must be strengthened to ensure that their selection, implementation of activities, and performance management processes meet WFP standards, especially for risk-based management oversight and assurance. Additionally, the country office must follow proper procedures for processing partner invoices, to lower the risk of errors or irregularities due to missing or delayed audit records.

13. **Observation 8Error! Reference source not found.: Disbursement process and operational advances.** Financial management controls require strengthening, particularly to prevent disbursements in the Electronic Payment System without adequate supporting documentation. Clearer standard operating procedures are needed to enhance accountability and ensure proper transaction verification. Additionally, operational advances should be sufficiently documented, and in the absence of real-time electronic controls, vendor balance confirmations —a key control not completed in the past two and a half years— should be systematically reinstated to detect and resolve discrepancies.

¹ WFP's beneficiary information and transfer management platform.

14. The audit further identified five observations with medium-priority actions in third-party risk controls and asset management, monitoring, supply chain, community feedback mechanism, and cash-based transfers.

15. Several actions initiated by the country office management since the end of the audit fieldwork in June 2025 contributed in their design to address the above identified gaps although the audit could not assess their operating effectiveness in mitigating risks at the time of the audit reporting phase.

16. Management has agreed to address the nine reported observations and implement the agreed actions by their respective due dates.

Thank you!

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

Country context and audit scope

Haiti

18. Haiti is a lower-middle-income country.² With an estimated population of 11.9 million³ people, it ranked 158 of 193 countries in the 2023–2024 Human Development Index,⁴ and 168 of 180 countries in the 2024 Transparency International Corruption Perceptions Index.⁵ Haiti is prone to natural disasters and remains the poorest country in Latin America and in the Caribbeans.

19. The country's economy contracted by 4.2 percent in 2024.⁶ Inflation, on the other hand, increased by 30 percent, negatively impacting food prices. The closure of the trade route and the border with the Dominican Republic contributed to food supply disruptions, exacerbating the country's food insecurity. More than 5.4 million of the population were acutely food insecure in 2024, with 2 million in integrated phase classification (IPC) 4. Nearly 25 percent of children under five experienced stunting, including 7.2 percent who experienced acute malnutrition.⁷

20. Increasing violence has disrupted essential services and livelihoods. Armed groups control 85 percent of the capital city, Port-au-Prince,⁸ which resulted in population displacement and contributed to food system disruptions and access to essential goods in the Port au Prince and Artibonite departments. Overall, in 2024, over 1 million people in Haiti were reported as internally displaced.⁹

21. In June 2024, a non-UN multinational security support mission (MSSM) was deployed to support the Haitian national police in stabilizing and restoring the security environment in the country.

WFP operations in Haiti

22. WFP's operations in Haiti are guided by its country strategic plan (CSP) covering the period from January 2024 to December 2028. The plan's budget is estimated at USD 1.5 billion over the entire 5-year period. In 2024, WFP's operations in Haiti focused on crisis response, through emergency food assistance and humanitarian air services; school feeding activities; social and safety nets; cash for assets activities; and providing an integrated package to link smallholders and other value chain actors to the market. The figure below includes key budget, expenditure, and beneficiary caseload of the WFP operations in Haiti.

² [World Bank country classifications by income level for 2024-2025](#)

³ [World Population Dashboard -Haiti | United Nations Population Fund](#)

⁴ [Human Development Report 2023–2024, Table 1](#)

⁵ [Corruption Perceptions Index 2024](#)

⁶ <https://www.worldbank.org/en/country/haiti/overview>

⁷ www.wfp.org/operations/annual-country-report?operation_id=HT03&year=2024#/32499

⁸ <https://news.un.org/en/story/2025/02/1159926>

⁹ <https://www.iom.int/news/haiti-sees-record-displacement-13-million-flee-violence>

Figure 1: Haiti key figures

2024-2028 CSP cumulative figures in millions (m)				
Needs-based budget: USD 1,526 m		Spent as of March 2025: USD 200 m (14%)		
2024 cumulative figures in millions (m)				
Needs-based budget: USD 328 m	Expenditures: USD 164 m (50%)	 Beneficiaries 2 million		
Key expenditures in the audit period Jan 2024 – March 2025 in millions (m)				
Food transfer cost \$43million 21%	Cash-based transfer cost \$78million 39%	Country capacity strengthening \$12million 6%	Service delivery \$17 million 9%	Implementation cost \$ 18 million 9%

23. Under CSP Outcome 1, WFP provides emergency food assistance to 1.1 million beneficiaries representing 80 percent of the targeted population classified as IPC4. In 2024, the country office distributed 9,009 metric tons of in-kind food assistance, USD 16.4 million of cash-based transfers, and 3.2 million hot meals to 173,000 people deported from the Dominican Republic. The country office implemented urgent nutritional interventions in areas classified as IPC3 and IPC4 due to a deterioration of acute malnutrition among children under five years old.¹⁰

24. CSP Outcome 2 focuses on providing assistance meeting nutritional needs to food-insecure school-aged children, targeted households in Haiti living with HIV/AIDS, and people with disabilities. The country office provided school meals to 603,000 schoolchildren in 1,994 schools and distributed USD 12.9 million to more than 160,000 beneficiaries as part of WFP's social protection programme, including 110,000 through the Government's adaptative social protection for increased resilience.

25. Under CSP Outcome 3, the country office supported 99,850 people through resilience activities in nine departments. However, because of reduced funding, only a portion of the targeted beneficiaries could be reached through resilience activities.

26. Under strategic outcome 4, the country office provided technical assistance in expanding the government social registry by adding 135,000 new households in 2024.

27. Strategic outcome 5 focused on providing reliable logistics and other support to the humanitarian development partners, including national partners, to deliver humanitarian assistance consistently and effectively throughout the year. The country office transported 11,490 people and 53 metric tons (mt) of cargo in 2024.

28. The continued deterioration of the security situation in Haiti significantly impacted and disrupted WFP operations during the period under review. In March 2024, the country office, in coordination with other UN agencies, carried out a staff evacuation in response to escalating armed group and gang violence. Staff returned in May 2024; however, a second evacuation and relocation were necessary in November 2024 due to a renewed surge in insecurity.

¹⁰ Source: Haiti Annual Country Report 2024, available at: <https://www.wfp.org/publications/annual-country-reports-haiti>

WFP's organizational redesign and funding context

29. 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.

30. In the second half of 2023, WFP conducted a review of its organizational structure. Following this exercise, in October 2024, WFP announced adopting a "one integrated Global Headquarters" model, which came into force on 1 May 2025, aiming to ensure better support to country offices, through consolidating the delivery of key enabling services via a network of global hubs.

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

32. In March 2025, WFP issued a Management Accountability Framework, aimed at enhancing accountability, authority, performance, and results across country offices and the global headquarters. 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.

33. In April 2025, WFP's funding projection for 2025 was set at USD 6.4 billion, a 40 percent reduction compared to 2024. As a result, senior management communicated the need for a 25-30 percent reduction in the worldwide workforce, potentially impacting up to 6,000 roles across all geographies, divisions, and levels in the organization.

Objective, scope, and methodology of the audit

34. The audit's objective was to provide independent and objective assurance on the effectiveness of governance, risk management, and internal control processes supporting WFP operations in Haiti. This audit contributes to the broader objective of issuing an annual overall assurance statement to the Executive Director regarding the adequacy and effectiveness of governance, risk management, and internal control systems across WFP.

35. The audit focused on Activity 1 under CSP Outcome 1 and Activity 2 under CSP Outcome 2. Table 1 summarizes the direct operational costs and beneficiaries assisted in 2024 under these activities. The activities reviewed represent 68 percent of the total direct operational costs and nearly 80 percent of the beneficiaries reached in 2024.¹¹

¹¹ Source: Haiti Annual Country Report 2024, available at: <https://www.wfp.org/publications/annual-country-reports-haiti>

Table 1: Direct operational costs and beneficiaries assisted in 2024

Activity	Direct Operational Costs (USD millions)	Percentage of total	Beneficiaries	Percentage of total
Activity 1: Provide emergency assistance to food insecure crisis affected Haitians, including nutrition assistance to targeted groups, before and after emergencies	64	46%	1,151,860	57%
Activity 2: Provide nutrition-sensitive safety nets to targeted households throughout Haiti	31	22%	602,713	30%
Sub-total: activities in the audit's scope	95	68%	1,754,573	87%
Other activities not in the audit's scope	44	32 %	283,532	13%
Total country strategic plan in 2024	139		2,038,105	

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

36. In defining the audit scope, the Office of Internal Audit considered coverage the Latin America and the Caribbean Regional Office (LACRO) operations (previously the Latin America and the Caribbean Regional Bureau), such as: the oversight technical support conducted in February 2025, and the joint remote oversight mission of April and May 2025 covering supply chain, finance, management services, targeting, monitoring, community feedback mechanism, risk management, budget and programming, protection from sexual exploitation and abuse and security.

Figure 2: Process areas in the audit scope

Full audit coverage:



Partial audit coverage:



37. The audit mission took place from 2 to 18 June 2025 at the country office in Port-au-Prince and included visits to the food distribution sites in Cap-Haitien, and to school feeding sites under the Port-au-Prince field office responsibility. The draft report was issued on 15 October 2025 and a final written response from management was received on 15 November 2025.

38. The audit used a comprehensive methodology that included: interviews with key WFP personnel and external stakeholders, reviewing relevant documentation, requesting walkthroughs, mapping key processes, performing data analysis, field visits, testing transactions, root cause analysis, and verifying compliance with applicable policies and procedures.

39. 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

40. The audit resulted in nine observations relating to governance, risk management, finance, targeting and identity management, community feedback mechanisms, management of cooperating partners, monitoring, and supply chain. Other audit issues assessed as low priority were discussed directly with the country office and are not reflected in the report.

Governance, risk management, and oversight

41. Effective risk management is critical for WFP operations in Haiti. It enables the continuous identification, assessment, and mitigation of operational risks, ensuring the continuity of food assistance, safeguarding beneficiaries, staff, and assets, and supporting informed decision-making.

42. While efforts are underway to improve and standardize risk management practices across the country office, it continues to pose a significant challenge requiring immediate strategic focus.

43. Following the implementation of the WFP Global Assurance Project (GAP), the country office established assurance actions to address critical gaps in targeting, identity management, monitoring, and community feedback mechanisms (CFM), supply chain, and the management of cooperating partners.

44. The country office is scaling up the use of SugarCRM for beneficiary feedback management in collaboration with the United Nations High Commissioner for Refugees (UNHCR), to the entire community in Haiti. At the time of the audit fieldwork, the country office was actively engaging with donors to communicate its risk appetite and tolerance levels. It also demonstrated a positive tone at the top by actively promoting oversight into internal controls and strengthening risk management practices across WFP head of field offices.

45. The audit performed tests and reviews of country office management processes to identify and analyze risks and implement mitigating actions to achieve operational objectives.

Observation 1. Governance, risk management, and oversight

46. The country office lacked robust risk management practices, including the establishment and maintenance of a comprehensive and dynamic risk register with clear mitigations, execution of risk management oversight missions to field offices, and continuous oversight of WFP support and programmatic activities.

Risk management and management oversight

47. The country office risk register identified six operational risks rated as high, nine as medium, and one as low. At the time of the audit fieldwork, the risk register did not consider critical risks nor outline mitigation actions for key areas of concern for the country office, such as staffing, monitoring, procurement, identity management, cash-based transfers, United Nations Humanitarian Air Services (UNHAS), and food safety and quality.

48. In addition, mitigating controls in the risk register did not address potential root causes of risk events or gaps in existing controls as per global assurance standards and WFP corporate risk policy. Root causes were not always linked to mitigating controls to provide adequate assurance that process weaknesses were being properly addressed.

49. Internal control and management oversight activities across functional units to continuously assess and monitor operational risks were absent. Limited management oversight processes to maintain effective internal controls and continuously execute risk and control procedures were also noted at the operational management level. Examples include inadequate beneficiary identification processes, insufficient reviews of WFP distribution planning lists and reports, absence of spot-checks of cooperating partners, and weak controls over asset management.

50. Although the country office established a risk management committee, there were no risk committee meetings between January 2024 and March 2025. There were also no risk management focal points across the country office and sub-offices to oversee and coordinate risk management activities, ensuring consistent application of risk management practices.

51. Finally, management oversight recommendations were not consolidated in a manner that ensured adequate ownership, tracking, and monitoring, hindering the timely implementation and effectiveness of agreed actions. For instance, a critical recommendation from the WFP Technology Division concerning a financial service provider's IT infrastructure remained unimplemented, exposing the country office to cybersecurity risks. Similarly, essential physical security measures recommended by the WFP Security Division in 2024 have yet to be put in place at the time of the audit fieldwork. The country office indicated that several recommended security measures were implemented at the time of audit reporting.

Country office assurance action plan

52. In its fourth-quarter report for 2024, the country office reported that the majority of the total GAP action plan and key milestones had been implemented. Yet, the different business units' internal control self-assessments were not always adequate and effective in supporting the country office's assurance action plan results. The audit fieldwork confirmed discrepancies between the GAP's control self-assessment results and the actual control weaknesses observed in areas such as identity management, CFM, and food safety and quality.

53. During the period audited, the same cooperating partners carried out the end-to-end process of vulnerability assessment, targeting, data collection, registration, and distribution. The level of risk remained high due to access limitations that hindered independent monitoring of programme activities. The country office had yet to implement proper tools to consolidate and reconcile transfers at the last mile and beneficiary levels. These oversight mechanisms are particularly important when cooperating partners are responsible for beneficiary targeting and registration, and distribution of assistance.

54. At the time of the audit fieldwork, the country office explained that it was implementing internal controls to ensure a clear segregation of duties among partners in terms of targeting, registration, distribution, CFM, and monitoring, such that no corporate partner controls the full assistance process.

Country office structure and human resources

55. An organizational realignment exercise was last conducted in 2023 before the implementation of the new CSP. Given an evolving portfolio of activities and delivery modalities introduced by the CSP and the recent change in the country's context, the country office needs to revisit its operational model, level of resources required, and staffing needs to address these structural changes. At the time of audit reporting, the country office initiated an organizational structure review exercise, and the implementation of the new organizational model is projected to begin in December 2025.

56. The country office continues to rely on short-term consultants, driven by Haiti's operational context marked by insecurity and limited mobility, to fill essential positions that should typically be held by staff members. This practice raised concerns about continuity, accountability, and institutional knowledge retention. The country office indicated that as part of the organizational structure review exercise, all roles currently held by consultants are being analyzed against long-term operational requirements.

Underlying causes:

<i>Organizational direction structure and authority</i>	Insufficient authority and/or accountability
<i>Policies and procedures</i>	Absence or inadequacy of local policies /guidelines
<i>Process and planning</i>	Rules and processes, including for decision making, not established or unclear Unclear roles and responsibilities
<i>Oversight and performance</i>	Insufficient oversight over third parties
<i>Resources – People</i>	Insufficient staffing levels Absence of/insufficient staff training

Agreed Actions [High priority]

1. The country office will:
 - (i) Update the country office risk register to include all related high and medium risks, including mitigation measures, and establish continuous management oversight processes to support critical programme and activities.
 - (ii) Ensure periodic senior management-led risk committee to regularly review risk, indicators, and mitigating actions; and nominate and train risk focal points across field offices.
 - (iii) Implement a structured mechanism to consolidate management oversight recommendations and prioritize the resolution of high-priority items. This includes promptly addressing data security concerns related to the financial service provider's infrastructure and acting on critical recommendations from the WFP Security Division.
2. The country office will establish control self-assessments for all critical risk areas and perform regular tests to assess the efficiency and effectiveness of controls.

3. The country office will establish segregation of duties between cooperating partners in managing WFP operations, including rotating partners on beneficiary registration/verification, distribution, and reporting.
4. The country office will complete the organizational structure review and identify skill gaps. Use the insights to develop a change management plan that supports operational improvements.

Timeline for implementation

1. 31 May 2026
Point (i) of the agreed action had been implemented by the country office prior to the audit report issuance
2. 31 May 2026
3. 31 May 2026
4. 31 July 2026

Targeting and identity management

57. The country office assisted 2 million beneficiaries in 2024, of which 83 percent were residents and 17 percent were returnees and internally displaced persons.

58. Since 2013, WFP has been providing institutional and technical support to the Haitian Government for the creation and management of the Information System of the Ministry of Social Affairs and Labor (SIMAST), which serves as a unified beneficiary social registry. On behalf of the Haitian Government, the SIMAST aims to enable, collect, and analyze data on multidimensional household poverty status using the National Index of Deprivation and Vulnerability.

59. The country office used multiple methodologies for beneficiary targeting during the audit period, including a scorecard methodology and the SIMAST database. Beneficiaries targeted using the score card represented 80 percent of households targeted, while those targeted using the SIMAST or a combination of SIMAST and score card methodology accounted for 15 percent.

60. In October 2024, the country office began activities to improve beneficiary identity and data management controls. This included transitioning from spreadsheet-based management of in-kind beneficiary data and interventions to the use of SCOPE. Additionally, a digital targeting dashboard was developed to improve visibility of targeting outcomes and integrate feedback from stakeholders.

Observation 2. Beneficiary identity management

Beneficiary targeting process

61. The country office conducted post-targeting surveys to monitor the adherence to established targeting criteria, obtain feedback from the affected populations, and identify areas of improvement. These surveys were administered only to assisted populations instead of the entire affected population, potentially skewing survey results, and therefore affecting reporting accuracy and limiting their use for decision-making. The regional joint remote oversight mission reported similar findings, with recommendation yet to be implemented at the time of audit fieldwork in June 2025.

SCOPE data reliability

62. From audit analyses conducted, 25 percent of the country office's total beneficiary data had been properly collected. Specifically, registration processes captured information only for household heads and alternates, while other household members were recorded as 'dummies' with missing key data such as names and dates of birth. This practice compromises the usability of data collected and increases the risk of beneficiaries being registered across multiple households. The country office indicated that the limited household-level registration is guided by contextual realities, including security constraints, resource limitations, time sensitivity of emergency interventions, and the high cost of full household enumerations.

63. There was no unique identifier to deduplicate beneficiaries. The latter could register with multiple identification documents (IDs), increasing the risk of duplicate assistance to beneficiaries. Audit analyses identified more than 17,000 duplicate beneficiaries in SCOPE, representing 2 percent of the total 1 million registered households in SCOPE. The absence of unique identifier was attributable to the absence of a functional and robust national identification system. The country office indicated that it is exploring the use of biometric registration to address this gap with the support from Global Headquarters.

In-kind beneficiaries' management and distribution reconciliation

64. Following the country office's transition to SCOPE for managing in-kind beneficiary data, beneficiary information was imported from spreadsheets without verification or assurance of validity. This included multiple cases of beneficiaries registered and assisted as far back as 2014, whose records had not yet been reviewed or cleansed. As a result, outdated or inaccurate data may persist in the system, undermining data integrity, and programme effectiveness. At the time of audit reporting, the country office Cash Working Group was reviewing a batch of outdated records in SCOPE for permanent deletion.

65. In-kind distribution was also not reconciled at the household level, limiting the country office's assurance that assistance is provided to the right beneficiary and according to the approved distribution list.

Beneficiary identification and payment instrument tracking

66. From observations during the audit field visit, beneficiary IDs were not always verified before receiving assistance. In some cases, community leaders identified beneficiaries without IDs, limiting the country office's ability to confirm that the assistance was provided to the intended beneficiaries.

67. The country office distributed 4,400 SCOPE cards and another 972 rescue cards to beneficiaries. These payment instruments were not tracked using a log or system with the card serial numbers and their status as per corporate requirements, increasing the risk of misuse and fraud. The country office indicated that at the time of audit reporting, it was implementing the payment instrument tracking system.

Privacy impact assessment

68. A country-wide privacy impact assessment has not been conducted to assess technical options and protection risks related to the identification of beneficiaries, including the cost-benefit analysis of using biometrics as non-transferable verification tools to provide reliable tracking of assisted beneficiary identities.

Management of the Information System of the Ministry of Social Affairs and Labor (SIMAST)

69. As of June 2025, the country office was hosting over 500,000 households through SIMAST on a WFP cloud server. Both the memorandum of understanding between the Government and WFP, as well as the data sharing agreement, were still under development at the time of the audit fieldwork.

70. The system, created in 2014, was managed by a group of local consultants who operated independently of the corporate IT solution delivery framework. There was a lack of clarity regarding the system's internal development process and technical documentation, and there was no evidence that a formal technology assessment had been conducted or that the solution had been authorized for use within WFP networks.

71. Furthermore, the project did not undergo review and follow-up by the Technology Division's IT security team and by the Global Privacy Office to receive guidance on data security risks and privacy considerations.

72. The absence of involvement from specialized technical units and the lack of a comprehensive assessment introduced significant risks related to cybersecurity and the reliability of the data collected. At the time of the audit fieldwork, all the recommendations from the 2021 Privacy Impact Assessment on SIMAST had not yet been adequately addressed.

73. Following audit fieldwork, the country office indicated that the data sharing agreement with the Government was signed in June 2025.

Underlying causes:

<i>Organisational direction, structure and authority</i>	Unclear direction for planning, and delivery or reporting
<i>Policies and procedures</i>	Absence or inadequacy of local policies/guidelines
<i>Process and planning</i>	Inadequate process or programme design Rules and processes, including for decision making, not established or unclear
<i>Tools, systems, and digitization</i>	Inappropriate implementation or Integration of tools and systems

Agreed Actions [High priority]

1. The country office will establish a process to document the targeting and prioritization process, including, but not limited to, consultations to establish eligibility criteria and define an approach to including all affected populations in post-targeting monitoring surveys.

2. The country office will:
 - (i) Establish a data cleansing process for the entire SCOPE database in accordance with corporate applicable data retention requirements.
 - (ii) Implement a documented process for the in-kind distribution reconciliation.
 - (iii) Review the existing process to ensure deduplication is performed on all beneficiary data, including information on household members, and review and adjudicate the duplicates identified by the audit.
 - (iv) Explore a temporary solution for tracking the payment instrument while the payment instrument tracking tool will be tested in the second semester of 2025 and subsequently upscaled.
3. The country office will carry out a privacy impact assessment and analyze options for a robust identification system, including cost-benefit analysis for potential use of biometrics for long-term assistance.
4. The country office will:
 - (i) Assess, in collaboration with the WFP Technology Division and relevant WFP Headquarters programme stakeholders, operational, IT, and data security risks and mitigating controls associated with managing the Ministry of Social Affairs and Labor's information system.
 - (ii) Prioritize the finalization of the memorandum of understanding with the government and the project's exit strategy to ensure a complete and effective handover of the system to national authorities.

Timeline for implementation

1. 30 June 2026
2. 31 December 2026
3. 31 December 2026
4. 31 December 2026

Supply Chain

74. The audit acknowledged notable improvements in supply chain services and operational efficiency compared to the last internal audit. The procurement unit demonstrated a proactive approach in engaging with suppliers of food, goods, and services, contributing to more streamlined and responsive operations.

75. Food procurement expenditure for commodities during the audit period amounted to USD 27.7 million, of which 63 percent of locally sourced goods and services amounted to USD 16.2 million; from the latter, 80 percent underwent a competitive procurement process. Procurement activities are centralized at the country office.

76. During the period reviewed, the country office transferred 20,700 mt of food commodities to cooperating partners for distribution. To improve the traceability of bags delivered to cooperating partners, the country office is currently deploying a system at the partner level to monitor stock movements, stock level, inbound and outbound distributions, linked with WINGS to provide full end-to-end visibility.

77. The audit reviewed the country office's supply chain processes, including procurement, food safety and quality, and logistics (warehouse management and transport).

Observation 3. Supply Chain processes

Food safety and quality

78. The country office currently operates without a dedicated Food Safety and Quality (FSQ) specialist overseeing its full range of activities. Instead, responsibilities in this area are overseen by a food technologist whose role is specifically confined to supporting the HGSF programme, as outlined in the terms of reference.

79. The HGSF program relies on cooperating partners and the Organization for Agricultural Production (OPA)¹² for food procurement and quality. FSQ checks show ongoing non-compliance with food safety standards. In addition, OPA warehouses lack essential FSQ infrastructure, such as laboratory testing.

80. The country office continues to face significant constraints in conducting timely food sample testing due to the absence of accredited laboratory facilities within the country. Consequently, all samples must be shipped abroad, resulting in delays, with test results typically taking between two to six months. Although regular laboratory testing was conducted throughout the period in scope, the country office does not currently utilize the corporate system FOSTER¹³ to systematically track or analyze food safety and quality data, limiting its ability to drive timely, data-informed improvements in these areas.

Food transfer cost

81. Monitoring and reporting of food transfer costs (FTC) required improvement to provide timely and actionable insights for management. The unrevised FTC rate contributed to a budget deficit of USD 3.4 million in 2024. While the rate adjustment was eventually implemented in 2025, ongoing funding shortfalls have continued to strain the budget. Additionally, high utilization of field level agreements with corporate partners surpassed planned levels, further exacerbating pressure on the FTC budget.

Commodity accounting

82. In November 2024, 3 out of 13 cooperating partners utilized LESS, the Last Mile mobile Application.¹⁴ Since then, considerable progress has been made, with 55 percent of the distribution's waybills scanned through the tool. This improvement only relates to Activity 2 (HGSF programme), with Activity 1 yet to achieve full rollout. To accelerate adoption and ensure consistent use across all activities, the country office is actively conducting training sessions with cooperating partners nationwide.

¹² Peasant organizations that aim to unite small farmers.

¹³ FOSTER is an IT application developed to track and analyse food safety and quality-related data.

¹⁴ LESS Last Mile mobile application records "real-time" transaction of food and improves the accountability and accuracy of commodity accounting information.

83. In 2024, data quality issues were observed in LESS, with 34% of stock transfer orders, and few purchase orders, third-party orders and outbound deliveries remaining open. In addition, two out of seven LESS food losses were not properly recorded or documented.

Fuel management

84. Fuel management across the head office and its sub-offices faced several challenges, including insufficient staffing, unclear roles and responsibilities, the absence of standard operating procedures, and weak internal controls. During an on-site visit, the audit team identified unexplained discrepancies in daily fuel movements, a lack of reconciliation between daily fuel inventory records and physical inventory, calibration issues, and a heavily manual fuel management process.

85. Prior to the audit fieldwork, the country office conducted several internal missions, resulting in a comprehensive workplan to strengthen fuel management practices. The development of new standard operating procedures, clearer role definitions, and recruitment of dedicated fuel management staff was currently underway when finalizing this report, with partial implementation already initiated in one sub-office.

Underlying causes:

<i>Process and planning</i>	Inadequate process or programme design Rules and processes, including for decision making, not established or unclear
<i>Resources – People</i>	Insufficient staffing levels Insufficient skills and/or competencies
<i>Resources – Third parties</i>	Insufficient training/capacity building of CP staff

Agreed Actions [Medium priority]

1. The country office will:
 - (i) Assess the feasibility of hiring a full-time food technologist who will report directly to the Head of Supply Chain. This role would support all country office operations beyond the current home-grown school feeding programme.
 - (ii) Develop a phased plan to establish in-country capacity for key food sample testing, reducing reliance on overseas laboratories and shortening turnaround times for test results; and will introduce the use of FOSTER to track and analyse food safety and quality-related data.
2. The country office will:
 - (i) Accelerate comprehensive rollout of the Last Mile application (LESS) by (a) ensuring all cooperating partners receive timely training, (b) addressing internet access gaps, and (c) formalizing routine monitoring mechanisms to track system usage and resolve operational bottlenecks.
 - (ii) Provide commodity accounting training to staff and implement a monitoring control to detect and correct accounting anomalies.

3. The country office will strengthen fuel management across all regions by defining responsibilities, implementing key controls, and strengthening oversight of fuel operations.

Timeline for implementation

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

Cash-based transfers

86. In 2024, the country office disbursed USD 35.4 million in cash-based transfers, supporting emergency, social protection, and resilience programmes. Of this, USD 16.5 million was delivered as part of the emergency response to 1.15 million beneficiaries, including internally displaced persons and returnees, with targeted nutrition top-ups for vulnerable households.

87. During the audit period, the country office relied on six financial service provider (FSP) agreements, including one global, one regional, and four locally negotiated contracts. Five of these providers were used to deliver assistance through cash-in-envelope, mobile money, and voucher mechanisms.

88. The audit noted the country office's continuous efforts to minimize manual processes and advance digitalization, including the piloting of SCOPE¹⁵ cards for beneficiary identification and verification during cash distributions.

Observation 4. Controls over cash-based transfers

Management of financial guarantees for financial service providers

89. Financial guarantees, intended to mitigate counterparty risk with high-risk FSPs with which the country office engaged to deliver cash-based transfers, were either unavailable, expired, or potentially unenforceable. One guarantee, valued at USD 600,000, was available solely in scanned format, despite corporate guidelines requiring the submission of the original document. The country office extended contracts with financial service providers without obtaining new guarantees. It also did not review a check guarantee of USD 230,000 issued in 2022 without a validity date to confirm its continued enforceability with the regulatory authorities, reducing the assurance it provides.

Beneficiary-level reconciliation

90. The country office had not implemented beneficiary-level reconciliations for cash in hand distributions, although it is a mandatory requirement under the CBT assurance framework and a key control identified in the country office's fraud risk assessment. During the audit fieldwork, the country office was negotiating new financial service provider contracts to enable standardized reporting and platform access, but no clear approach had been established on how the beneficiary-level reconciliations would be implemented. At the time of the audit report finalization, the country office informed the audit team that it was in the process of phasing out cash-in-hand operations to minimize associated risks.

¹⁵ WFP's beneficiary information and transfer management platform.

Transfer modality selection

91. The country office uses a CBT Transfer Mechanism Selection Tool to guide CBT modality decision-making, helping identify the most appropriate transfer modality based on programme objectives, contextual factors, and market dynamics. However, its application was at times limited by operational pressures, including the urgency to maintain programme delivery despite challenging conditions. In 2025, in the areas affected by the disruption of one financial service provider, the initial selection process lacked sufficient backup options and contingency planning, leaving certain locations without a functioning transfer mechanism for several months.

Digitalization

92. Despite the introduction of SCOPE cards, beneficiary verification for cash-based transfer distributions continued to rely heavily on parallel paper-based processes.¹⁶ While beneficiaries scanned SCOPE Quick Response (QR) codes and entered their Personal Identification Numbers (PINs), cooperating partners and financial service providers simultaneously used hard-copy beneficiary lists and conducted fingerprint verification. These manual and duplicative checks were not necessary given the available digital tools, yet they were still performed.

93. Further, beneficiaries typically recorded their PINs on paper, which often led to errors such as misplacement or confusion with others' PINs, ultimately causing delays and complicating the distribution process.

Home-grown school feeding

94. In the home-grown school feeding (HGSF) programme, the invoice verification process remained manual and time-consuming. Given the volume of transactions and the geographic coverage, the verification – intended to reconcile actual purchase prices with Vulnerability and Analysis Mapping benchmarks and to confirm delivery to schools – proved challenging. Full verification was not feasible, thus increasing the risk of overpayments or undelivered food items.

95. Notwithstanding the above, relevant data is already available in multiple systems – MODA (price benchmarks), cooperating partners (procurement records), and 'School Connect' and COMET (delivery tracking). By developing integrated dashboards, these data points can be consolidated to enable systematic reconciliation, enhance efficiency, and strengthen oversight, transparency, and accountability within the HGSF mode.

Underlying causes:

<i>Process and planning</i>	Rules and processes, including for decision making, not established or unclear
<i>Oversight and performance</i>	Insufficient oversight over third parties
<i>Tools, systems, and digitization</i>	Inappropriate implementation or integration of tools and systems

¹⁶ According to the country office, the parallel paper and digital verification process was a deliberate mitigation measure during the pilot phase of the SCOPE rollout to ensure data accuracy and operational continuity in case of system issues.

Agreed Actions [Medium priority]

1. The country office will ensure that financial guarantees of financial providers are valid, enforceable, securely held, and properly recorded in WINGS, in line with contractual and regulatory requirements, and addressing risks identified during the financial service provider due diligence process.
2. The country office will:
 - (i) Develop and implement a comprehensive action plan to conduct beneficiary-level reconciliation for all cash-based transfer delivery mechanisms, across all financial service providers, to ensure that assistance reaches the intended recipients.
 - (ii) Improve the use of the transfer modality selection tool to support evidence-based decision-making, and by integrating contingency planning into the selection process.
 - (iii) Reduce manual beneficiary verification processes by enhancing the use of SCOPE functionalities, strengthening personal identification number distribution methods, and minimizing reliance on hard-copy lists.
3. The country office, in collaboration with the School Meals and Social Protection service, will assess the feasibility of digitalizing the invoice verification/reconciliation process for home-grown school feeding programmes by integrating relevant data points into a shared dashboard to improve efficiency and strengthen oversight and accountability.

Timeline for implementation

1. 30 April 2026
2. 31 July 2026
3. 31 August 2026

Cooperating partner management

96. The audit evaluated governance structures and key controls designed to mitigate risks in the management of cooperating partners. The review focused on a sample of 10 out of 31 active partners (15 national and 16 international) during the period audited. This assessment included: a review of the partner selection process; of the cooperating partner committee management; of capacity building; of conformity of field-level agreements; performance evaluation; undertaking of spot-checks; and partner reporting.

97. At the time of the audit fieldwork, the country office was actively working to strengthen collaboration with other UN entities in country in leveraging shared non-governmental organization (NGO) partners to deliver humanitarian assistance more effectively. The country office was also simultaneously reviewing the structure of its cooperating partner unit and implementing prioritization and sampling criteria for spot-checks of cooperating partner programme activities.

98. As of November 2025, the country office proactively established a Technical Review Committee (TRC) to independently review and score all project proposals before submission to the Corporate Partner Committee to ensure comprehensive documentation of the assessment criteria and decisions made.

Observation 5. Management of cooperating partners

Selection and assessment of cooperating partners

99. The country office conducted its due diligence process using the UN Partner Portal; however, there was insufficient detail and documentation available to review and verify the specific steps and criteria used to approve the partners' selection.

100. Capacity assessments were not conducted, resulting in missed opportunities to identify areas of improvement, develop tailored capacity-strengthening plans, and determine assurance activity frequency.

101. Additionally, the country office did not establish cooperating partner risk profiles with detailed risk assessments for each partner and an improvement plan to mitigate identified risks.

Management oversight of cooperating partner activities

102. There was no risk-based oversight and assurance plan to systematically conduct spot-checks of cooperating partners to verify implementation progress of agreed activities and results. Oversight activities and assurance covering both programmatic and financial spot-checks are necessary for effective programme implementation and efficient use of WFP resources by the cooperating partner. Of the more than 30 cooperating partners, none underwent spot- checks between January 2024 and March 2025.

Cooperating partner-related costs vs. programme implementation

103. Planning programme activities requires improvement. In 2024, general food assistance activities faced implementation challenges due to various operational constraints. While operational costs for food and cash-based transfers were below planned levels, support costs — including those related to cooperating partners — were relatively high with no consistent approach of cost-efficiency assessments to ensure a balanced approach between delivery and support expenses. The country office attributed the slow implementation to delayed commodity arrivals, a temporary operational pause linked to the transition to a mandatory beneficiary management system under one grant, and the rollout of a new CSP. Communication delays also impacted WFP partners' ability to manage distributions and inform beneficiaries about WFP assistance.

Processing of cooperating partners' invoices

104. The country office did not always follow corporate guidance requiring vendor invoices to be submitted directly to the Finance unit. Invoices from cooperating partners were sometimes handled by Programme staff, often returned for corrections, and only later forwarded to Finance.

105. This inconsistent process led to delays in recording invoices, compromised the accuracy of financial obligation dates, weakened segregation of duties, and increased the risk of errors or fraud due to the lack of a complete and timely audit trail.

Cooperating partner performance evaluation

106. Performance evaluations of cooperating partners were not conducted systematically. Of the 10 sampled assessments, only three were available, and none included improvement plans to address weaknesses or implement recommendations. At the time of audit reporting, the country office indicated that it was implementing a standardized performance evaluation framework to ensure regular assessments, inclusion of improvement plans, and proper documentation of partner risk profiles.

107. Further, the country office lacked a mechanism for collecting partner feedback on WFP's process and conduct, which limited WFP's ability to effectively identify, and address key concerns and challenges raised by partners.

Underlying causes:

<i>Organisational direction, structure, and authority</i>	Unclear direction for planning, delivery, or reporting
<i>Process and planning</i>	Inadequate process design or programme design
<i>Oversight and performance</i>	Insufficient oversight from HQ/ RO/ CO management
<i>Resources - People</i>	Insufficient staffing levels
<i>Resources - Third parties</i>	Insufficient third-party capacity Insufficient due diligence of third parties

Agreed Actions [High priority]

1. The country office will update capacity assessments and due diligence processes for all cooperating partners; and implement, based on the partner's risk profile, an improvement plan to address and mitigate identified risks effectively.
2. The country office will:
 - (i) Introduce cost-efficiency benchmarks within the field level agreement management process to ensure an appropriate balance between delivery and support costs for cooperating partners.
 - (ii) Establish a timely programme planning process that integrates all country office activities, access restrictions, funding schedules, assistance coverage, key performance indicators, and communication to partners.
3. The country office will develop standard operating procedures for cooperating partner spot-checks. Based on established prioritization criteria, spot-checks will be conducted during each programme implementation period.
4. The country office will review its invoicing procedures for cooperating partners by identifying process gaps and implementing corrective measures to prevent recurring systemic issues.

Timeline for implementation

1. 31 December 2026
2. 31 December 2026
3. 30 April 2026
4. 30 June 2026

Community feedback mechanisms

108. In collaboration with UNHCR, the country office was scaling up the use of SugarCRM for beneficiary feedback management to the entire humanitarian community in Haiti. During the period audited, the country office received approximately 24,000 feedback messages through the different CFM channels – email, SMS, telephone (hotline), and cooperating partners' feedback boxes.

109. Of the 24,000 messages received, 37 percent were positive, acknowledging the impact of WFP assistance in the country; 61 percent were related to requests for assistance or technical issues with assistance redemption; the remaining 2 percent provided negative feedback.

110. During the period audited, the country office started to strengthen its protection activities by recruiting a protection officer in the CFM unit and designating protection focal points at sub-offices. In 2024, the Protection from Sexual Exploitation and Abuse (PSEA) training completion rate in the country office was 95 percent.

Observation 6. Community feedback mechanisms

Beneficiary protection

111. While the country office conducted two protection risk analyses in 2024, these analyses were not conducted for all regions in which the country office operates. In addition, the analyses omitted key risks such as beneficiary extortion, abduction, intimidation, and emotional abuse that can occur at WFP distribution sites due to gang activities in the country. The CFM reports showed 10 occurrences of these risks, which included extortion, sexual assault, and armed attacks. This limits the country office's ability to assess and prioritize protection risks. The country office reported, after the audit fieldwork, that they were conducting and integrating cross-cutting context analysis and risk assessment study on beneficiary protection, gender and conflict sensitivity covering all regions of the country.

112. Although the country office nominated focal points across sub-offices, their protection roles and responsibilities in programme delivery were still unclear. At the time of audit reporting, the country office has taken structured steps to ensure clarity and consistency in the protection roles assigned to focal points.

Community engagement, population awareness, and reach of CFM channels

113. The 2024 protection risk analysis also recommended establishing a diversified, secure, and confidential CFM to mitigate risks related to Sexual Exploitation and Abuse (SEA). However, data from SugarCRM indicates that 99 percent of the 24,000 feedback entries are received through the hotline, with only 1 percent coming from other channels such as monitoring reports, partners' kiosks, SMS, and email. The country office attributed this imbalance to beneficiaries' preference to use the hotline.

114. Moreover, 80 percent of the affected population's feedback came from the western region, indicating the lack of beneficiary awareness of the feedback mechanisms or limited engagement in other regions. This was corroborated in post-distribution monitoring reports reviewed during audit field visits and meetings with field offices. For example, during the period audited, programme monitoring reports indicated that 70 percent and 86 percent of the beneficiaries in the north and northeast regions respectively, did not know the toll-free number.

115. There were less than 10 PSEA-related feedback reported during the period reviewed, representing 0.05 percent of total cases and indicating a potential underreporting of SEA-related issues. The low number was attributable to cultural and contextual factors in Haiti, where beneficiaries were reluctant to report PSEA issues. For instance, the country office reported that only eight PSEA-related issues were reported across all UN entities from January to October 2025.

Case management and CFM data quality review

116. Based on the audit sample, multiple cases of wrong issue categorization and prioritization were noted, reducing the effectiveness of data usage and of the escalation process, as well as increasing analysis time.

117. For a sample of 14 feedback entries marked as 'closed' in SugarCRM, there was no supporting evidence of closure or confirmation that feedback had been communicated to the beneficiaries before the cases were closed. Additionally, 12 percent of the 5,300 high-priority complaints recorded in the system remained unresolved at the time of fieldwork in June 2025.

Underlying causes:

<i>Policies and procedures</i>	Absence or inadequacy of local policies and guidelines
<i>Process and planning</i>	Inadequate process or programme design
<i>Resources – People</i>	Absence or insufficient staff training
<i>Resources – Third parties</i>	Insufficient training/capacity building of cooperating partners staff

Agreed Actions [Medium priority]

1. The country office will plan a country-wide Accountability to Affected Population and Protection assessment for areas where WFP operates.
2. The country office will:
 - (i) Review the protection unit's structure across the country office and different regions; and establish clear responsibilities and accountabilities of the protection focal points.
 - (ii) Leverage the collaboration with other UN entities in Haiti to harmonize awareness efforts related to protection from sexual exploitation and abuse and share best practices to increase reporting.
3. The country office will implement a process to periodically review issues categorization, escalation/referral, and data quality in the feedback reporting system and provide training to staff and external parties in charge of feedback intake and data input.

Timeline for implementation

1. 30 April 2026
2. 31 July 2026
3. 30 June 2026

Monitoring

118. The country office's strategy for emergency activities (Activity 1) is to monitor every planned distribution, covering 200 sites. For school feeding activities, which span more than 2,000 schools, the country office aims to conduct monitoring visits twice per year. To strengthen its monitoring capacity and implement a multilayered approach aligned with minimum monitoring requirements, the country office engaged two third-party monitoring service providers.

119. In October 2024, the country office started using MODA¹⁷ to automate the collection of monitoring data, to develop standard operating procedures and adopted the corporate minimum monitoring standards. In February 2025, the country office adopted SugarCRM, a corporate software solution to record and facilitate escalating issues arising from process monitoring, replacing the previous spreadsheet-based manual method.

120. The country office developed a monitoring and evaluation result visualization dashboard to support the day-to-day programme adjustment and decision-making process that could be replicated in other country offices.

121. The audit reviewed the country office's monitoring processes, including planning, activity coverage, tools used, data quality, reporting, and the escalation of monitoring issues.

Observation 7. Monitoring of programme activities

Monitoring plan

122. A review of the 2024 monitoring coverage dashboard indicated that 98 percent of distribution sites were reported as visited. Discrepancies were identified between actual distribution plans and monitoring plans, as well as inconsistencies between actual coverage and data reported in MODA; at the time of audit fieldwork, weekly monitoring plans at the sub-office level were not consistently or timely updated in two out of five sub-offices. This undermines the overall reliability of monitoring reports and the assurance of full distribution monitoring coverage. Reliance on manual, non-digitized, and inconsistent monitoring practices limits the ability to accurately compare planned versus actual activities, thus hampering effective analysis and timely decision-making.

COMET reconciliation

123. Sub-offices are not updating COMET in a timely manner, leading to a growing backlog of Cooperating Partners Distribution Reports (CPDR) not finalized in the system. Between January and March 2025, 10 percent of CPDRs remained unloaded, with this figure rising to 35 percent in April 2025.

124. Further, the 2024 COMET-LESS reconciliation identified discrepancies in food dispatch records, such as consignments registered under WFP in LESS but recorded as received by implementing partners in COMET particularly for CSP Activity 1. The May 2025 partial reconciliation (COMET-LESS and COMET-WINGS) highlighted delays in CPDR data validation due to staff movements, both within and outside of WFP, and the absence of a dedicated focal point at the sub-office level to coordinate and monitor the reconciliation process.

Third-party monitoring processes

125. The country office performed limited spot-checks and triangulation of data collected by cooperating partners to validate the quality of third-party monitoring. During the period reviewed, limited training was provided to third-party monitors (TPMs) to improve the quality of monitoring reports and increase the effectiveness of process monitoring.

¹⁷ MODA is WFP's primary tool for data collection, helping staff make evidence-based decisions.

126. The capacity of TPMs to generate reliable data is critical in the Haiti context, and weak data quality can delay WFP's ability to understand operational needs, gauge program impact, and design corrective measures when implementation falls short. The country office did not conduct a TPM capacity assessment to address these risks to data quality.

Process monitoring

127. In February 2025, the country office transitioned from using a spreadsheet to SugarCRM¹⁸ to record, track and escalate issues identified during process monitoring. Despite providing training to relevant WFP staff in country and field offices, several data quality issues were identified, including absence of detailed resolution descriptions, incorrect assignment of issue ownership, and improper registration of incidents. Furthermore, 50 percent of reported cases remain unresolved, including 24 monitoring issues that have been open for more than 60 days. At the time of audit reporting, the country office indicated that it has established an Incident Management Committee to: (a) ensure the timely resolution of escalated issues; (b) analyze trends to address recurring incidents; and (c) monitor open cases to drive immediate closure.

Underlying causes:

<i>Process and planning</i>	Inadequate process or programme design Unclear roles and responsibilities
<i>Resources - People</i>	Absence of/insufficient staff training
<i>Resources - third parties</i>	Insufficient training/capacity building of TPM staff

Agreed Actions [Medium priority]

1. The country office will:
 - (i) Align and automate programme and monitoring plans and reporting processes for all activities in the country strategic plan.
 - (ii) Appoint COMET focal points in each sub-office and strengthen awareness on respecting corporate and COMET updates requirements and deadlines.
2. The country office will:
 - (i) Establish a documented mechanism to systematically triangulate information and data from diverse sources to enhance the relevance, sampling, timeliness, clarity, and accuracy of monitoring data reporting.
 - (ii) Provide training to relevant staff on data quality and reporting.

Timeline for implementation

1. 30 June 2026
2. 30 June 2026

¹⁸ WFP's beneficiary feedback management tool.

Finance

128. Until late 2024, the country office relied on an international financial institution to process payments through a system integrated with WFP's SAP-based Bank Communication Management (BCM) platform,¹⁹ enabling system-supported disbursements with built-in internal controls. When the provider announced its departure from Haiti in August 2024 (and eventually ceased operations in November 2024), the country office, supported by headquarters and the regional office, took action to ensure continuity of payments by implementing a new electronic payment system (EPS) provided by a local bank.

129. During the period under review, the country office processed 2,815 invoices totaling USD 97.4 million. It also processed foreign exchange transactions amounting to USD 87.5 million, of which USD 66.2 million was exchanged through the WFP headquarters Treasury service at more favorable rates than those obtained by the country office locally for the remaining USD 21.3 million.

130. During the period audited, the country office processed 388 operational advances totaling USD 728,000. Operational advances were primarily used for the procurement of kits (e.g., solar, hygiene), training and workshops for community partners and staff, temporary labor (including daily workers for food distribution or logistics), small-scale construction, school-related activities, transport to Government partners for participating in WFP-organized workshops and trainings.

Observation 8. Disbursement process and operational advances

Disbursement process

131. While the new EPS addressed an immediate need to maintain disbursements, it introduced financial and fiduciary risks due to the absence of system-integrated preventive controls. Key steps, including the entry of vendor and payment details, relied on manual processing;²⁰ hence, the overall workflow was error-prone, time-consuming, and vulnerable to fraud. Although ongoing plans to enable bulk payment uploads are expected to improve efficiency and reduce input errors, they are unlikely to address the core risks, such as the absence of automated verification and lack of preventive controls within the system.

132. Authorizing officers approving EPS disbursements lacked sufficient documentation to verify transactions, and there was no standard operating procedure specifying required checks to strengthen controls and accountability. To compensate for the lack of SAP-EPS integration, the Finance team performed additional manual verifications, raising concerns about their capacity to oversee high transaction volumes. This reliance on manual processes also increased the risk of collusion, highlighting the need for clearer guidance and stronger oversight at the final approval stage. At the time of audit reporting, the country office has initiated the implementation of actions to mitigate the gaps noted in this section.

¹⁹ BCM integrates SAP/WINGS with external banking systems for straight-through processing of payments and bank uploads, via SWIFT.

²⁰ The country office has established several layers of verification and review controls within the Finance Officer prior to any payment approval, including cross-checks of vendor data, accuracy of payment details, and supporting documentation.

Operational advances

133. The high volume and substantial value of operational advances, reaching up to USD 43,000 per staff member or USD 20,000 per transaction in one instance,²¹ combined with control weaknesses identified in the supporting documentation, increased financial exposure, and elevated the risk of fraud in Haiti's high-risk operating environment.

134. Identified weaknesses included: (i) irregularities in temporary labor payment records, such as duplicate signatures, inconsistent handwriting for the same individual across entries, and instances where one person appeared to sign for multiple individuals;²² (ii) lack of justification for construction-related budget estimates, limiting transparency over cost determination; and (iii) payments to suppliers and casual labor recorded before the advance was issued, suggesting staff advanced personal funds to cover WFP expenses.

135. Further, documentation supporting advance payments to staff for residential security arrangements in 2024 and 2025 was either missing or incomplete; yet the payments were processed. These gaps in documentation and verification increase the risk of ineligible disbursements, and potential fraud.

Vendor balance confirmation

136. For two and a half years, the country office had not completed vendor balance confirmations, as required every six months per the corporate guidance. In the absence of a fully configured electronic payment system with real-time automated controls, vendor confirmations provide an important detective control to validate outstanding balances and identify discrepancies that may not be detected through routine invoice processing. The lack of such confirmations reduced assurance over the completeness and accuracy of vendor balances and increased the risk of undetected misstatements and fraudulent liabilities.

Underlying causes:

<i>Process and planning</i>	Unclear roles and responsibilities Rules and processes, including for decision making, not established or unclear
<i>Oversight and performance</i>	Insufficient oversight over third parties
<i>External factors - beyond the control of WFP</i>	Urgency to undertake disbursements

Agreed Actions [High priority]

1. The country office will finalize country-specific standard operating procedures for the electronic payment system, identifying and mitigating risks, outlining the required documentation, preventive checks, and roles and responsibilities of all personnel involved, including disbursing and approving officers.

²¹ This advance was issued under a Letter of Intent and approved by country office management to ensure continuity of life-saving activities while awaiting the formalization of a field level agreement.

²² In response to the audit observations, the country office took appropriate action by reporting the incident to WFP's Office of the Inspector General.

2. The country office will reduce its reliance on operational advances by expanding the vendor base and prioritizing competitive procurement and direct payments through the banking system where feasible.
3. The country office will conduct a vendor balance confirmation exercise, selecting a sample of vendors larger than what is normally required by corporate guidance, to compensate for the missed reviews and ensure broader verification of vendor balances.

Timeline for implementation

1. 31 May 2026
2. 31 May 2026
3. 30 September 2026

Observation 9. Third-party risk controls and asset management

Counterparty risk management

137. The country office did not conduct a financial sector analysis to assess the feasibility of alternative financial service providers for treasury operations, resulting in continued reliance on a single institution for 85 percent of its disbursements. Although the United Nations Country Team (UNCT) Operational Management Team (OMT) identified the need for such an analysis and expected the UNCT Finance group to lead it, WFP did not follow up on the initiative. Audit discussions with other UN entities in Haiti confirmed that they have expanded their banking operations by working with multiple financial service providers. They also emphasized the importance of diversifying banking relationships to ensure access to alternative financial services and reduce dependence on a single institution.

138. The country office maintained high local cash balances in 2024, primarily driven by cash-based transfer (CBT) activities. The weighted average daily balance per month²³ ranged from USD 5 to 8 million, with month-end balances between USD 7 to 10 million over several months. In 2025, average daily balance per month cash levels declined to USD 2.5 million, in part due to a slowdown in CBT distributions. However, similar liquidity exposure may recur as CBT operations scale up. While the Treasury service at headquarters closely monitored high cash balances, the contextual constraints affecting the timing of CBT distributions may warrant additional mitigation measures at the country office level to more effectively manage counterparty risk, particularly in relation to prolonged liquidity exposure to financial institutions and service providers.

Sourcing of local currency

139. The country office did not follow the competitive foreign exchange process for sourcing local currency, as required by corporate guidance. Instead, it solicited bids from only one financial service provider. The absence of multiple local bids may have limited the country office's ability to secure the most favorable rates.

²³ the average daily balance over a month, weighted by the number of days each balance was held.

140. The country office did not consistently compare exchange rates with those obtained by headquarters. In another, it awarded the foreign exchange deal without any rate comparison, having already decided to convert funds from the USD to the local currency account within the same bank.

141. The country office operates in an environment with restricted banking services, creating challenges for financial transactions and liquidity management; therefore, it is essential to balance efforts to foster competition in local currency sourcing with the need to identify viable banking alternatives.

Assets management

142. In 2024, the country office was unable to conduct a comprehensive physical count and asset reconciliation (PCAR) due to security challenges, leaving several critical follow-up actions from 2023 unaddressed, including verifying high-value unregistered assets, as well as disposing of obsolete items.

143. The office also retained 3,478 assets beyond their useful life, valued at USD 8.1 million, which remained listed as operational despite posing risks of inefficiency and increased maintenance. Of the 949 assets marked for auction disposal, only 152 were formally identified, with 797 still pending action. A fleet assessment conducted in early 2024 raised 47 recommendations, with 17 actions still outstanding as of mid-2025.

Underlying causes:

<i>Process and planning</i>	Inadequate risk management
<i>Oversight and performance</i>	Insufficient oversight from HQ/RO/CO management
<i>External factors - beyond the control of WFP</i>	Conflict, security, and access

Agreed Actions [Medium priority]

The country office will:

In coordination with the Treasury service at Global Headquarters, explore options to enhance competition in sourcing local currency beyond comparisons with Global Headquarters rates alone.

Undertake a banking sector analysis to identify viable alternatives for treasury operations, including coordination with the UNCT Finance Team.

Finalize asset reconciliations and disposals and establish a contingency plan to ensure continuity of asset verification, prioritizing high-value and high-risk assets and reconciliation activities.

Timeline for implementation

1. 30 June 2026
2. 30 June 2026
3. 31 August 2026

Security and humanitarian access management

144. Non-state armed groups control parts of the country and at least 85 percent of the capital city, increasing security risk and access constraints. Port-au-Prince remains under programme criticality 1 (PC1), leading to the limitation of operational footprints and requirement for SSAFE certification for staff. During the period audited, staff SSAFE certification rate in Port-au-Prince was 95 percent.

145. The border closure between Haiti and the Dominican Republic negatively impacted staff's international travels and reduced the country office's evacuation options, given its geographical position, the limited flight options available in Port-au-Prince, and the constantly increasing activity of non-state armed groups in the country. In 2024, the country office drafted a road evacuation plan, which is yet to be approved by the designated security official in the country office.

146. The country office had one dedicated humanitarian access employee within the security unit and relied on the head of the sub-office when the need arose to negotiate access with non-state armed groups. Additionally, the access unit participated in the UNCT discussions on this subject.

147. To negotiate access into hard-to-reach areas, the country office collaborated with community leaders who acted as facilitators with stakeholders. The facilitator's role was to mobilize the community for meetings and gain the acceptance needed to elicit support for implementing activities and accompanying convoys.

148. The country office participated in the UN-system country-wide security and access coordination working groups and contributed to the locally cost-shared security budget (LCSSB). As one of the agencies with the highest footprint in country, the country office is one of the main contributors to the LCSSB.

149. Security incident reporting and security control self-assessment were done using the corporate tools STAR and E-tremp. In 2024, the country office reported 85 security incidents, 90 percent of which were related to WFP staff and operations.

United Nations Humanitarian Air Service (UNHAS)

150. Despite the essential role UNHAS plays in providing safe, reliable air transport for humanitarian actors in the country, the service has faced chronic underfunding, with significant shortfalls affecting the sustainability and operational effectiveness of UNHAS. At the time of the audit fieldwork, donor agreements on UNHAS funding remained under negotiation or delayed, leading to a cash-flow gap that might constrain planning and compromise continuity of service delivery.

151. At the time of the audit reporting, the country office developed standard operating procedures for the UNHAS operations, ensuring enforcement and compliance with the established passenger eligibility criteria. In addition, the country office reviewed and adjusted flight prices with the aim of fully recovering operational costs.

Security

152. The audit reviewed the country office access management and security governance and responsibilities, the oversight of the security and access functions, the management of security incidents and reporting, and the monitoring of the security budget. The country office indicated that several recommended security measures (raised by the Security Division in 2024) were implemented at the time of audit reporting. These include fire safety improvements, installation of closed-circuit television, enhancement of evacuation signages.

153. There are no reportable findings in these areas.

Annex A – Agreed actions plan

The following table shows the categorization, ownership, and due dates 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 actions plan is primarily at the CO level, with support for corporate units to help address audit observations where necessary.

#	Observation	Process	Owner	Priority	Due date for implementation
1	Governance, risk management and oversight	Governance, risk management and oversight	Country Office	High	1. 31 May 2026 2. 31 May 2026 3. 31 May 2026 4. 31 July 2026
2	Beneficiary identity management	Targeting and Identity Management	Country Office	High	1. 30 June 2026 2. 31 December 2026 3. 31 December 2026 4. 31 December 2026
3	Supply chain processes	Supply chain	Country Office	Medium	1. 30 June 2026 2. 30 June 2026 3. 30 June 2026
4	Controls over cash-based transfers	Cash-based transfers	Country Office	Medium	1. 30 April 2026 2. 31 July 2026 3. 31 August 2026
5	Management of cooperating partners	Cooperating partners management	Country Office	High	1. 31 December 2026 2. 31 December 2026 3. 30 April 2026 4. 30 June 2026
6	Community feedback mechanisms	Community feedback mechanism	Country Office	Medium	1. 30 April 2026 2. 31 July 2026 3. 30 June 2026
7	Monitoring of programme activities	Monitoring	Country Office	Medium	1. 30 June 2026 2. 30 June 2026
8	Disbursement process and operational advances	Finance	Country Office	High	1. 31 May 2026 2. 31 May 2026 3. 30 September 2026
9	Third-party risk controls and asset management	Finance	Country Office	Medium	1. 30 June 2026 2. 30 June 2026 3. 31 August 2026

Annex B - List of tables and figures

Table 1: Direct operational costs and beneficiaries assisted in 2024.....	9
Figure 1: Haiti key figures	7
Figure 2: Process areas in the audit scope	9

Annex C – Acronyms used in the report

BCM	Bank Communication Management
CFM	Community Feedback Mechanism
COMET	Country Office Tool for Managing Programme Operations Effectively
CPDR	Cooperating Partners Distribution Report
CRM	Customer Relationship Management
CSP	Country Strategic Plan
EPS	Electronic Payment System
FMS	Fleet Management System
FOSTER	IT application developed to track and analyse food safety and quality-related data
FSQ	Food Safety and Quality
FTC	Food Transfer Cost
GAP	Global Assurance Project
GCMF	Global Commodity Management Facility
HGSF	Home -Grown School Feeding
ID	Identification document
IPC	Integrated (Food Security) Phase Classification
LACRO	Latin America and the Caribbean Regional Office
LCSSB	Locally cost shared security budget
LESS	Logistics Execution Support System
MODA	Mobile Operational Data Acquisition
MSSM	Multinational Security Support Mission
Mt	Metric Tonne
NGO	Non-Governmental Organization
OMT	Operational Management Team
OPA	Organization for Agricultural Production
PC	Programme Criticality
PCAR	Physical Count and Asset Reconciliation
PIN	Personal Identification Number
PIT	Payment Instrument Tracking Tool
PSEA	Protection from Sexual Exploitation and Abuse
QR	Quick Response code
SAM	Security Assistance Mission
SCOPE	WFP's beneficiary information and transfer management platform
SEA	Sexual Exploitation and Abuse
SIMAST	Information system of the Ministry of Social Welfare and Labour of Haiti
SSAFE	Safe and Secure Approach in Field Environment
SugarCRM	WFP's beneficiary feedback management tool
TPM	Third Party Monitor

TRC	Technical Review Committee
UNCT	United Nations Country Team
UNHAS	United Nations Humanitarian Air Services
UNHCR	United Nations High Commissioner for Refugees
UNDSS	United Nation Department of Safety and Security
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 HQ / RO / CO management
	Insufficient oversight over third parties
	Oversight plans 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 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 & 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 2: 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	<p>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.</p> <p>Issue(s) identified by the audit were unlikely to significantly affect the achievement of the objectives of the audited entity/area.</p> <p>Management action is recommended to ensure that identified risks are adequately mitigated.</p>
Major improvement needed	<p>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.</p> <p>Issues identified by the audit could negatively affect the achievement of the objectives of the audited entity/area.</p> <p>Prompt management action is required to ensure that identified risks are adequately mitigated.</p>
Ineffective / unsatisfactory	<p>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.</p> <p>Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area.</p> <p>Urgent management action is required to ensure that the identified risks are adequately mitigated.</p>

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 3: 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.²⁴

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.

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.