

## **Management Comments to the Internal Audit of WFP Operations in Haiti (AR/25/17)**

WFP Management welcomes the observations and recommendations provided by the Office of the Inspector General in its internal audit report on its operations in Haiti (AR/25/17), covering the period from 1 January 2024 to 31 March 2025. WFP Management acknowledges the overall conclusion of “major improvement needed” and has proactively taken action to address the observations.

Haiti continues to face one of the most severe food security crises globally, ranking among the top five countries of highest concern in the FAO-WFP Hunger Hotspot Index. In this context, WFP Haiti assisted 2.1 million people in 2024 (18 percent of the total country population) and is on track to reach 2.6 million people (22 percent) in 2025. This scale of assistance has helped stabilize Integrated Food Security Phase Classification (IPC) trends over 2024 and 2025.

The operating environment has been among the most difficult worldwide, marked by political instability, repeated evacuations of United Nations personnel and international community, and severe logistical disruptions including prolonged closures of borders, seaports, and the capital's airport. WFP's international presence in Port-au-Prince was reduced to less than one third of its staff for much of the audit period, yet the country office adapted its response repeatedly to sustain lifesaving assistance and resilience support in line with the 2024–2028 Country Strategic Plan (CSP). The WFP managed United Nations Humanitarian Air Service (UNHAS) flights, recognized as a lifeline for the humanitarian community, became the sole viable option for movement in and out of the capital. UNHAS Haiti has been a top performer in delivering humanitarian aviation services and, with 11,500 passengers transported in 2024, and reaching 21,000 in 2025, ranked among the highest globally. UNHAS has also introduced new air routes across different locations to address operational needs. These efforts underscore WFP's ability to deliver large-scale, life-saving assistance and maintain critical support amid unprecedented operational constraints.

WFP Management takes note of the Office of the Inspector General's recommendations, comprising four high-priority and five medium-priority observations. Management has developed action plans to ensure effective resolution. Implementation will be supported by the Regional Office and Global Headquarters as needed.

Implementation is well underway, with several recommendations already operationalized and others scheduled for completion within the agreed timelines. The country office and oversight missions had identified most of the observations prior to the audit. A positive tone at the top, demonstrated through active promotion of strengthened internal controls and enhanced risk management practices across WFP field offices was acknowledged by the auditors. However, progress in implementation of controls was delayed due to the highly volatile operating environment described above. For example, on governance, risk management and oversight, the country office had begun institutionalizing spot-checks and field oversight missions as a means to reinforcing partner capacities. The organizational structure review was already planned and is progressing to address skill gaps and ensure adequate staffing.



With specific reference to high-priority observations:

- WFP is strengthening governance, risk management, and oversight by integrating residual risks into the risk registers and ensuring structured mechanisms for consolidating and prioritizing the resolution of management oversight recommendations.
- Beneficiary identity management is being advanced through a targeting strategy and improvements to registration practices as well as SCOPE data quality (including removal of redundant records), alongside preparations for expanded use of SCOPE/biometrics and the Payment Instrument Tracking (PIT), which was at the stage of field pilot implementation during the audit mission in June 2025.
- Enhanced management of cooperating partners and strengthening capacity assessments as well as due diligence processes, and programme planning.
- The continuity of disbursements has been safeguarded through the implementation of an electronic payment system (EPS) with layered verification controls while recognizing that some banking and Treasury-related constraints require corporate-level solutions. Other disbursement processes have been fully digitalized and automated.

For actions requiring support beyond country office ownership such as observations related to banking and treasury constraints, government-dependent laboratory arrangements, and biometric solutions and privacy impact assessment, the country office will work closely with Global Headquarters and the Latin America and the Caribbean Regional Office (LACRO) to support timely implementation and ensure adequate resourcing, including budgeting for joint missions and oversight activities in 2026.

The Haiti Country Office has implemented the Global Assurance Project (GAP) to strengthen oversight, embedding assurance into programme delivery. While some benchmarks were delayed due to contextual constraints, GAP self-assessments and quarterly updates informed continuous improvements. Key actions include establishing a cooperating partner committee with clear terms of reference, creating an independent technical review committee for proposal traceability, and digitalizing processes to enhance compliance and auditability.

WFP Management acknowledges the audit's recognition of its professionalism in communicating risk appetite and tolerance to donors and partners. The country office remains committed to transparency on risks inherent to Haiti's highly volatile environment, particularly regarding assurance progress, and delivery and diversion risks, reinforcing confidence in WFP's accountability. The country office strengthened governance and control while sustaining lifesaving assistance.

WFP Management appreciates the audit team's constructive engagement and recommendations, which will support the country office in enhancing operational resilience and accountability in Haiti's challenging environment.