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Internal Audit of WFP Operations in Chad

Office of the Inspector General
Internal Audit Report AR/26/01



World Food
Programme

April 2026



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I. Executive summary

WFP in Chad

1. As part of its annual workplan, the Office of Internal Audit conducted an audit of WFP operations in Chad. The audit focused on governance, risk management, targeting, identity management, cooperating partners' management, and monitoring. It also included tailored reviews of needs assessment, accountability to affected populations (protection and community feedback mechanisms), supply chain (procurement, logistics, food safety and quality), cash-based transfers, and gender-equality in the workplace.

2. The audit covered the period from 1 January to 31 December 2025. During this period, WFP's total expenditure in Chad was USD 291.5 million, reaching approximately 3.2 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 **some improvement needed**. The assessed governance arrangements, risk management and controls were generally established and functioning well but needed improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved. Issues identified by the audit were unlikely to significantly affect the achievement of the objectives of the audited entity/area. Management action is recommended to ensure that identified risks are adequately mitigated.

4. In 2025 the WFP Chad Country Office operated in one of the most complex and volatile humanitarian contexts globally, marked by large-scale population movements from Sudan, severe food insecurity, persistent insecurity in the Lake Province, and a constrained funding environment. Within these pressures, the country office continued to deliver large-scale life-saving and resilience interventions.

5. Key stakeholders, including representatives of donors, government, the United Nations community and local partners, expressed their satisfaction with the country office's operations, highlighting strong management ethics and accountability, and recognising the efforts in meeting with the WFP global assurance standards.

6. In the aftermath of its emergency response to the Sudanese refugee influx since April 2023, and informed by the 2023 internal audit recommendations, the country office dedicated the years 2024 and 2025 to reinstating key processes and reinforcing operationalisation and accountability mechanisms. Notably, the country office strengthened its risk management function and governance arrangements, advanced the agenda on vulnerability-based targeting and preparedness planning. It also improved identity management with WFP's beneficiary information and transfer management platform coverage for refugees, expanded monitoring and accountability mechanisms through WFP's corporate customer relationship management platform and community feedback channels, and accelerated the digitisation of the supply chain through tools such as bar-coded stack cards, advanced analytics, and the cooperating partner stock management solution.

Actions agreed

7. The audit report contains two high-priority observations related to:



8. **Observation 2 – Identity management.** The audit identified weaknesses in identity management for host community beneficiaries, who represented half of the 2025 caseload, as strong authentication measures used for refugees were not applied to short-term assistance for residents, heightening risks of fraud and protection issues. The country office also did not consistently share post-distribution feedback with UNHCR, limiting the accuracy of refugee beneficiary records. The management of WFP beneficiary cards showed significant gaps, with a large volume of printed cards remaining undistributed or insufficiently tracked, indicating risks of misuse and weaknesses in instruments-tracking processes. These shortcomings stemmed from inadequate risk management and challenges in implementing tools and systems.

9. **Observation 3 – Community feedback mechanism.** The audit identified weaknesses in the country office's community feedback mechanism, primarily due to the prolonged non-functioning of the hotline, which normally receives nearly half of all beneficiary feedback, and the absence of effective backup procedures in case of staff absence. In parallel, escalation failures were observed, with some allegations either not routed to the appropriate focal points or not ingested into the system as required, creating discrepancies between recorded and escalated cases. These combined breakdowns in case intake, routing and escalation could pose a risk that complaints are not received, acted upon or reported in line with established procedures, thereby directly affecting accountability to affected populations.

10. The audit made six observations with medium-priority actions in risk management, cooperating partners' management, logistics, cash-based transfers, monitoring, and fuel management.

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

Thank you

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



II. Country context and audit approach

Chad

13. Chad, a landlocked nation of 19 million people, continues to face extreme developmental challenges, ranking 190th out of 193 nations on the Human Development Index. The country also ranks 118th out of 123 on the 2025 Global Hunger Index¹, reflecting a state of chronic food insecurity. Most critically, Chad remains among the world's most climate-vulnerable nations², creating a precarious environment where even minor environmental shifts lead to displacements and the collapse of local food systems.

14. Conflict in Sudan fundamentally altered the humanitarian geography of eastern Chad since April 2023. By the end of 2025, Chad hosted a significant population of forcibly displaced persons, including over 902,000 Sudanese refugees and 424,000 Chadian returnees who crossed the border since April 2023. This influx placed an immense strain on host communities, where natural resources were already depleted. This displacement coincided with the second most severe lean harvest season on record, during which 3.7 million people faced acute food insecurity (Integrated Food Security Classification Phase 3 or worse)³. The overlap of conflict, record-high food prices, and climate shocks exacerbated the nutritional emergency, affecting 2 million children and 300,000 women with acute malnutrition.

15. While the crisis in the East was dominated by the significant number of refugees and returnees from Sudan, the Lake Province continued to experience persistent insecurity in 2025. Recurrent attacks by non-state armed groups, often occurring in agricultural and fishing areas, severely disrupted livelihoods and triggered further displacement. As a result, about 220,000 internally displaced persons remained heavily in need of humanitarian assistance to meet their essential needs.

WFP operations in Chad

16. WFP's operations in Chad are guided by its Country Strategic Plan, covering the period from 1 March 2024 to 31 December 2028. The Country Strategic Plan's budget is estimated at USD 2.1 billion over the four-year period following the last budget revision in October 2025.

17. In 2025, the country office initially planned to assist 3.5 million beneficiaries. Due to resource constraints, the target was revised to 3.2 million beneficiaries, including 1.3 million refugees.

18. In 2025, WFP operated in a high-risk environment defined by regional conflict, political volatility, and a constrained global funding landscape. In 2025, donor contributions enabled WFP to be fully funded against total requirements of USD 439.8 million. Despite this support, rising needs required strict prioritisation. This environment triggered WFP to initiate a strategic targeting exercise transition from status-based assistance towards a more rigorous vulnerability-based targeting, planned for full implementation in 2026. The first phase of this transition, consisting of a

¹ Data source: [Global Hunger Index](#)

² Data source: Chad ranks last on the [Notre Dame Global Adaptation Initiative ND-Gain index](#)

³ Integrated Food Security Phase Classification (IPC) Phase 3 or worse refers to populations experiencing Crisis, Emergency, or Catastrophe/Famine levels of acute food insecurity (IPC Phases 3–5), where households face food consumption gaps, acute malnutrition, and are required to adopt crisis or emergency coping strategies to meet basic food needs. Source: [IPC Acute Food Insecurity Classification](#)



comprehensive needs and context analysis, was successfully completed in 2025 by the joint UNHCR⁴-WFP targeting hub, with work now progressing on the design of refined targeting and prioritisation protocol.

19. In parallel, WFP is introducing long-term refugees, returnees, internally displaced persons, and host communities to a long-term resilience pathway designed to promote greater self-reliance under the Haguina initiative.⁵ This gradual transition ensures continued support for vulnerable individuals who may no longer be eligible for emergency assistance while increasing the inclusion of host communities in resilience-building activities.

20. The country office underwent a major organisational alignment in October 2024 to adapt to the Country Strategic Plan, resulting in a leaner, more nationalised, structure with 88 new positions (86 percent national), 116 abolished posts, and a consolidated field presence reduced from 14 field offices to 11, including the upgrade of Abéché to an Area Office. By end-2025 most changes were implemented, and as of December 2025 the country office operation was supported by 517 staff, including 75 international personnel. During the same period, the country office strengthened wellness and duty-of-care measures through staff forums, expanded counselling, health-promotion activities, improved medical support, and gender-balance initiatives. At the end of 2025, women represented 38 percent of staff, above the regional average of 36 percent.

21. Under Country Strategic Plan Outcome 1 in 2025, the country office provided life-saving food and cash assistance to 1.7 million crisis-affected people (with refugees constituting 73 percent of those reached, followed by returnees at 17 percent and host-community members at 10 percent). This support included 50,602 metric tons (mt) of food and USD 85 million in cash.

22. Country Strategic Plan Outcome 3 focused on implementing a multi-sectoral resilience framework (approach that addresses systemic vulnerabilities within local food systems by simultaneously improving production, market access, and resource stability for shock-affected and displaced populations). In total, 393,000 people participated in resilience activities across 313 sites in 15 provinces. WFP disbursed USD 6 million in cash-based transfers, reaching 87 percent of the annual target.

Objective, scope and methodology of the audit

23. 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 Chad. 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.

24. The audit focused on Activities 1 and 4 under Strategic Outcomes 1 and 3 of the Country Strategic Plan, which reported USD 216 million in direct operational costs for 2025, representing 78 percent of the total direct operational costs for the year. Under these activities, the country office assisted 2.1 million beneficiaries in 2025, representing 65 percent of the total beneficiaries reached. Table 1 summarises the direct operational costs and beneficiaries assisted in 2025.

⁴ United Nations High Commissioner for Refugees

⁵ The Haguina Initiative in Chad is a government-led, WFP-supported resilience and self-reliance programme aimed at helping refugees, returnees and host communities move from humanitarian assistance toward self-sufficiency.

Table 1 – Direct operational costs and beneficiaries assisted in 2025⁶

Activity	Direct operational costs (USD millions)	Percentage of total	Beneficiaries (million)	Percentage of total
Activity 1: Provide a food and nutrition package of assistance to people affected by crisis and shocks including anticipatory actions and support to self-reliance activities. (SO 1: Crisis- and shock-affected populations in Chad are able to meet their essential needs before, during, and after crises.)	186	67%	1.7	53%
Activity 4: Provide food and nutrition-insecure people with an integrated package of livelihoods support including activities aimed at empowering women. (SO 3: Food insecure communities in targeted areas have improved livelihoods and more resilient food systems by 2028.)	30	11%	0.4	12%
Sub-total: activities in the audit scope (2025)	216	78%	2.1	65%
Other activities not in the audit scope	62	22%	1.1	35%
Total Country Strategic Plan in 2025	278	100%	3.2	100%

25. The audit covered the period from 1 January to 31 December 2025. When necessary, the audit reviewed transactions and events pertaining to other periods. In defining the audit scope, the Office of Internal Audit considered coverage⁷ provided by the West and Central Africa Regional Office.

26. **Figure 1** below shows the areas in the scope, as identified in the audit engagement plan.

Figure 1 - Process areas in the audit scope

Full audit coverage:



Governance



Risk
management



Targeting



Identity
management



Cooperating
Partners
Management



Monitoring

⁶ Data source: WFP Chad 2025 Annual Country Report

⁷ Oversight and support missions including Chad Country Office report Farchana, August 2024; Supply chain technical support in Chad, October 2024; Mission report assurance support mission WFP Chad, February 2025; Oversight mission to Chad logistics contracting, April 2025 and Global fleet support mission to Chad, October 2025.

Partial audit coverage:Needs
assessmentAccountability to
affected
populations

Procurement

Supply chain -
LogisticsFood Safety and
Quality
Management

Delivery In-Kind

Delivery cash-
based transfers

HR management

27. The audit mission took place from 9 to 20 February 2026 at the country office in Ndjamenana and included visits to sites in the Abéché area office, and the Adré and Farchana field offices.

28. The audit assessed the country office's operations against established benchmarks to determine compliance, efficiency and effectiveness. The criteria were drawn from the following sources, as applicable:

- a. WFP strategies, policies, procedures, and guidelines, including WFP manuals, directives and circulars; standard operating procedures at the corporate and field level; and internal controls and risk management frameworks
- b. Applicable international standards and frameworks.
- c. Agreements and donor requirements, including bilateral agreements, Memorandums of Understanding and conditions outlined in funding agreements or grants.
- d. Best practices in humanitarian operations, logistics, supply chain management and programme delivery, including benchmarks set by UN system-wide coordination bodies or peer organisations.

29. The above criteria guided the audit of the WFP Chad Country Office's governance, risk management and control processes to ensure alignment with WFP's strategic objectives and principles of accountability, transparency and value for money.

30. The audit used a comprehensive methodology that included interviews with key WFP personnel and external stakeholders, reviewing relevant documentation, mapping key processes, performing data analysis, undertaking field visits, testing transactions, performing a root cause analysis and verifying compliance with applicable policies and procedures. The draft report was shared on 24 March 2026 and final comments received on 3 April 2026.

31. The audit was conducted in accordance with the *Global Internal Audit Standards* issued by the Institute of Internal Auditors.



III. Results of the audit

Audit work and conclusions

32. The audit resulted in eight observations relating to risk management, identity management, community feedback mechanisms, cooperating partner management, logistics, cash-based transfers, monitoring, and fuel management. Other audit issues, assessed as low priority, were discussed directly with the country office and are not reflected in the report.

Governance, oversight and risk management

33. Since 2024, the country office has strengthened its governance and oversight through the completion of its organisational alignment, which led to clearer reporting lines, and improved team communication and accountability. Senior management engagement was well-documented, resulting in effective issue escalation and stronger tone at the top. Throughout 2025, the country office also continued its efforts to achieve full compliance with WFP global assurance standards, achieving 93 percent implementation by year-end.

34. In July 2025, a dedicated risk function was re-established with the hire of an International Professional staff member at the P-4 level, supported by well-maintained and thematic risk registers, regular risk committees, and follow-up actions stemming from past audits. This demonstrated a maturing and proactive approach to risk management and reflected a more coherent, efficient, and strategically aligned control environment. The risk management unit comprised this Risk Officer, with up to six additional positions foreseen under the organisational alignment (one National Officer and four short-term contracts).

35. The audit reviewed country office risk management processes and examined the adequacy of governance and management oversight, including tone at the top, segregation of duties, follow-up of oversight missions.

Observation 1. Risk management

36. Whilst the country office developed a 2026 risk workplan outlining key risk management tasks and their periodicity, the document remained high-level (listing of key risk management tasks as per WFP standards) and was not tailored to the country office's specific operating context or risk register. In particular, it lacked sufficient detail on planned control missions, ad hoc reviews, fraud risk assessments, or country office-specific risk mitigation activities.

37. The unit had also not developed a detailed budget plan for 2026 and beyond. Given that future risk missions will require travel to field locations, the absence of both a detailed risk workplan and a dedicated budget prevented an assessment of the adequacy and feasibility of the planned activities.

38. The country office maintained two separate tracking lists: one for oversight and audit activities, and another for inputs to the Global Assurance Plan and the Executive Director's Annual Assurance Statements. However, taken together, these lists did not constitute a comprehensive mechanism to track all past and ongoing internal and external audits, evaluations, and oversight or support missions. This gap limited the risk management unit's visibility over past missions and their outcomes. As a result, audit preparation required repeated verification steps and multiple information requests across headquarters, the regional bureau, and country office units.



Underlying cause(s):

Resource - People	Insufficient staffing levels
Oversight and performance	Oversight plans not risk-informed

Agreed Actions [Medium priority]

The Director of the Country Office will

- (i) Develop an annual risk-based mission plan, derived from the 2026 risk register and country office key risks, detailing planned internal control reviews, fraud risk assessments, spot-check field missions, and the associated budget.
- (ii) Establish a consolidated oversight tracker capturing all past and ongoing audits, evaluations, technical and support missions, including owners, deadlines, status, and documented evidence of closure.

Timeline for implementation

30 June 2026

Beneficiary management

Needs assessment

39. The needs-assessment testing showed that the country office had put in place multiple assessments with adequate structures and coordination mechanisms, including vulnerability analyses, hotspot assessments, and anticipatory actions for drought and flood response.

40. Recent vulnerability assessments (2023 and late 2025) appropriately informed the emergency operation in the East, and whilst an impact assessment for Adré's shift to bi-monthly assistance had been planned and the baseline data had already been collected, the final results were not yet available at the time of the audit fieldwork, as data collection for the follow-up survey had not been completed. Nevertheless, the data collected during the end-2025 post-distribution monitoring served to establish the baseline reference required to inform the 2026 response. Overall, the controls and processes in place were deemed adequate, and no action is raised in this audit.

Targeting

41. The review of the country office's targeting practices across Activity 1 (life-saving assistance) and Activity 4 (resilience activities) found that the vulnerability-based targeting approach was well designed and implemented. The country office moved to a vulnerability-based targeting approach for the emergency operation in the East. The first phase of assessments was fully completed by end 2025, with strong documentation, clear communication, a protection lens, and a detailed joint risk register with UNHCR.

42. Although the second phase experienced delays due to constraints arising from changes in institutional arrangements, the country office maintained operational readiness through scenario-based budgeting, continuous engagement with authorities and partners, and credible contingency plans aligned with recent modality adjustments. Targeting tests for other programmes under Activity 1 (lean season, anticipatory action for floods) confirmed appropriate processes, including the reduced lean-season caseload for 2025. For resilience activities under Activity 4, no issues were identified in the targeting approach. Overall, the controls, targeting practices, and



preparedness measures across both activities were assessed as adequate, and no action is raised in this audit.

Identity management

43. In 2025 the country office assisted 3.2 million beneficiaries including 1.3 million refugees, 1.6 million host communities and 300,000 returnees.⁸ UNHCR conducted the registration for refugees in collaboration with the National Commission for Refugees and Returnees (CNARR)⁹. Returnees' registration process was conducted jointly by IOM¹⁰ and the CNARR, while the country office registered and managed the residents' lists.

44. In January 2026, the country office discontinued the emergency assistance to returnees who will be gradually transitioned to resilience activities such as the Haguina initiative, a government led resilience programme.

45. Ninety-nine percent of beneficiaries were registered in SCOPE¹¹, while new arrivals were integrated through tailored digitalisation. Since October 2025, new arrivals were systematically assisted through SCOPE with a simplified process for fast response. The country office deployed over 308,000 durable payment instruments and piloted deduplication solutions to strengthen the alignment of identity management with programmatic protocols. The audit team acknowledged the progress made by the country office regarding the beneficiaries' identification management after the 2023 internal audit, specifically through the establishment of a data working group to oversee data governance, the digitisation of beneficiary's information, the implementation of a beneficiary's data related dashboard and the introduction of a device to prevent duplicate assistance caused by poor internet connection during distributions.

46. The audit reviewed the country office identity management governance and the beneficiaries' data collection and management process.

Observation 2. Identity management

Host communities' identification

47. Host communities' beneficiaries represented half of the total beneficiaries served in 2025. The country office did not require these beneficiaries to use a personal identification number (PIN) or any other stronger authentication¹² to collect their assistance for short-term assistance (such as flood and drought responses, lean season activities and anticipatory actions). This situation was due to contextual and operational challenges, such as a low literacy rate among resident communities to securely use a PIN code, the lack of reliable national identification cards (limiting the country office ability to confidently verify beneficiaries' biographical information), and the cost of collecting biometrics and the objective of using less invasive techniques for short-term programmes. This gap in beneficiaries' verification increased the risks of fraud, misuse and other protection related issues in the various projects targeting host communities.

⁸ Data source: WFP Chad 2025 Annual Country report

⁹ CNARR (in French) : Commission Nationale d'Accueil, de Réinsertion des Réfugiés et des Rapatriés

¹⁰ International Organisation for Migration

¹¹ WFP's beneficiary information and transfer management platform

¹² Biometric information is not collected for short-term assistance programme for host communities



Refugees' information

48. Several layers of authentication had been put in place to ensure refugee beneficiaries were correctly identified: beneficiaries were required to provide both the refugees and ration cards, in addition to the country office providing SCOPE cards light¹³ before accessing the distribution sites. Additionally, the country office verified refugees' biometric identification before assisting them.

49. As per the UNHCR-WFP data sharing protocol, UNHCR reviewed and updated the lists of refugee beneficiaries and then shared with WFP. During the audited period, the country office did not consistently share post-distribution feedback on beneficiaries' information with UNHCR. This limited UNHCR's ability to diligently update the beneficiaries' lists with information such as inactive beneficiaries, absences or changes in beneficiaries' household size (births, deaths). The country office has since initiated actions to strengthen post-distribution feedback arrangements with UNHCR, including the review of existing procedures and the sharing of feedback for the 2025 distribution cycles.

Management and tracking of SCOPE cards light

50. The country office utilised SCOPE cards light (thereafter the "cards") to assist returnees and host communities. During the period audited, the country office printed 278,000 cards and several gaps were identified in their distribution and management:

- Cards were activated when provided to the cooperating partners for distribution to beneficiaries; they were then loaded with assistance (cash or in-kind) redeemable on the day of the distribution. In the absence of PIN or identity verifications as explained above, this represented a risk of misuse or fraud, particularly among cooperating partners and other parties involved in the distribution to beneficiaries.
- The country office had not implemented a coherent and safe process for managing the undistributed cards. A review of the cards tracking in the WFP Payment Instrument Tracking tool (PIT) showed a total of 184,000 printed and undistributed cards, including 3,400 cards held by cooperating partners - 52,000 of them undistributed after the first quarter of 2025. This represented a potential risk of fraud or could also indicate inefficiencies and inaccuracies in the instruments tracking process should the cards be actually distributed and not recorded as such within PIT.

Underlying cause(s):

<i>Process and planning</i>	Inadequate risk management
<i>Process and planning</i>	Insufficient coordination- Internal external
<i>Tools, system and digitisation</i>	Absence or late adoption of tools and systems

¹³ WFP PVC printed card with a QR code, encoding household information (unlike the WFP full SCOPE card, which stores biometric data)



Agreed Actions [High priority]

1. The Director of the Country Office will
 - (i) Strengthen compensating controls by improving beneficiary validation mechanisms at distribution sites to confirm correct beneficiaries were assisted for programmes where a Personal Identification Number use or biometric collection are not feasible.
 - (ii) Formalise and conclude the process of post-distribution lists' feedback to the United Nations High Commissioner for Refugees, including the periodicity and format of data shared.
2. The Director of the Country Office will improve the custodial management of SCOPE cards by establishing clear procedures for the secure handling of undistributed SCOPE cards, regular inventory reconciliation with the WFP Payment Instrument Tracking tool, and timely recording of all card movements.

Timeline for implementation

1. 31 December 2026
2. 31 December 2026

Accountability to affected populations

51. In 2025, Chad's protection landscape was characterised by a significant escalation in risks, with more than 10,000 protection incidents recorded through the UNHCR-led monitoring framework (primarily involving infringements on the right to life, gender-based violence, and land rights disputes). These risks were most acute in provinces where WFP maintains a substantial operational footprint. The country office invested in human capital to ensure the integrity and quality of WFP's operations, and in 2025, trained 1,202 people, including 410 WFP staff, 734 employees from cooperating partners, and 58 government representatives. Training covered a comprehensive range of topics, including protection, accountability to affected populations principles, the Community Feedback Mechanism (CFM), community engagement, protection from sexual exploitation and abuse, and conflict sensitivity.

52. In the area of protection, the 2023 internal audit¹⁴ identified a lack of evidence of protection-based capacity assessments during the selection of cooperating partners. In response, from 2024 onwards, the country office operated under an accountability to affected populations strategic framework, structured around five key pillars: information management, capacity strengthening, strategic partnerships, community engagement, and sexual exploitation and abuse.

53. The 2023 internal audit also identified several limitations in the CFM, particularly regarding feedback channels and the lack of clarity surrounding roles and responsibilities. A series of actions were implemented to strengthen accountability: the roles of focal points were clarified to establish clear lines of responsibility, reporting forms were updated, and a roving CFM associate was appointed to provide dedicated support and training. In addition, SugarCRM¹⁵ was introduced to improve data management and case handling. In 2025, 2,851 cases were logged in SugarCRM.

¹⁴ [Internal Audit of WFP Operations in Chad - August 2023 - AR-23-09](#)

¹⁵ WFP feedback management system



54. The audit reviewed the country office's community feedback mechanisms against WFP corporate standards relating to reach and accessibility, minimum data collection, case handling procedures, information management system, analysis, reporting and tracking of feedback, and quality assurance procedures.

Observation 3. Community feedback mechanism

Call centre operations

55. An interactive voice response system was also launched in 2025, enabling language-based routing to improve accessibility of feedback channels. However, the interactive voice response system had experienced technical challenges. The audit team tested the CFM hotline three times in February 2026 and confirmed that it was non-operational, due to interactive voice response system technical issues. This issue had been consistently reported by the CFM team in CFM monthly reports, and efforts were underway to identify new service providers. At the time of the audit fieldwork, the procurement for a new service provider was ongoing.

56. The full impact of the disruption to the CFM hotline could not be determined due to the lack of additional data. This represented a significant risk that complaints were not being received, given that approximately 37 per cent of complaints were submitted via the call centre in 2025. As mitigation measures, the CFM team used two alternative mobile numbers and informed sub offices of the hotline downtime; however, the effectiveness of these measures could not be validated.

57. The call centre was staffed by five employees; however, budget constraints had prevented the recruitment of additional personnel. At the time of the audit fieldwork, only three staff members were present (a CFM manager, a CFM associate and one operator) as one call centre operator was on sick leave, and another position was under recruitment. The country office had not established backup procedures within its standard operating procedures to address such staffing gaps.

Escalation process

58. The country office used SugarCRM and the MoDa CFM intake forms to collect complaints, with all cases expected to be transferred into SugarCRM for proper routing and closure. Audit testing identified systemic escalation failures:

- Anti-Fraud and Anti-Corruption (AFAC) cases recorded in SugarCRM were sent to management instead of the AFAC focal point or Risk Officer, with discrepancies between SugarCRM, the incident tracker, and cases actually escalated to the Office of Inspector General Investigations.
- Likewise, cases captured through the MoDa forms, including AFAC allegations and food safety concerns, were routed to incorrect staff and not escalated in line with corporate procedures. Overall, escalation processes were inconsistently applied, resulting in mis-routed and under-reported cases.

59. The escalation workflow was designed in line with the escalation guidance issued in January 2024; the country office had not made the necessary adjustments following the issuance of updated escalation guidance in August 2024 and November 2025, respectively.



Underlying cause(s):

<i>Tools, systems and digitisation</i>	Inappropriate implementation or integration of tools and systems
<i>Process and planning</i>	Unclear roles and responsibilities
<i>Policies and procedures</i>	Absence or inadequacy of local policies/guidelines (standard operating procedure not updated and absence of contingency planning/backup procedures)

Agreed Actions [High priority]

The Director of the Country Office will

- (i) Finalise the upgrade of the Interactive Voice Response system, including end-user testing to ensure the hotline is operational.
- (ii) Perform a reconciliation of allegations recorded in SugarCRM and the ones from processing monitoring with the country office incident tracker, escalating any outstanding or missing Anti-Fraud and Anti-Corruption cases to the WFP Office of Inspector General Investigations.
- (iii) Update the community feedback mechanism standard operating procedures to a) align with the country office Community Feedback Mechanism escalation matrix and corporate guidance on escalation of process monitoring issues and b) establish clear handover and backup arrangements for the community feedback mechanism standard team to ensure continuity of service.

Timeline for implementation

31 December 2026

Management of cooperating partners

60. The cooperating partners unit comprised five national staff members and two international staff members, including the head of unit who reported to the country office head of programme. Following the 2023 internal audit, the country office strengthened the cooperating partners management processes and related documentation. The country office established two key sourcing related committees, the Technical Review Committee, and the Cooperating Partners Committee to oversee sourcing and contracting activities for cooperating partners. These two committees convened regularly in 2025 to engage in sourcing of cooperating partners. Additionally, the country office developed a RACI (Responsible, Accountable, Consulted, and Informed) matrix which specified the roles and responsibilities in the sourcing and contracting of cooperating partners.

61. In 2025, the country office contracted with 30 cooperating partners, comprising 17 national and 13 international non-governmental organisations, with a total of 48 active field-level agreements (FLAs) and issued USD 46 million purchase orders for cooperating partners' services.

62. The audit review of the cooperating partner management covered the sourcing and contracting, the FLA management, the reporting and cooperating partners' payment and post-FLA evaluation processes.



Observation 4. Management of cooperating partners

Cooperating partners sourcing process

63. In fifteen percent of the cases taken from the sample, the cooperating partners committee recommended the award of a bid to one cooperating partner and the inclusion on the roster of another cooperating partner who were not the winner or the next eligible bidder. These decisions were based on criteria not outlined in the initial call for proposal or on the assessment criteria. While these occurrences did not represent the majority of the selected sample and justifications were provided, they may indicate potential inconsistencies in the process and underscored the importance of a comprehensive call for proposal that contains all criteria considered important for the country office sourcing of cooperating partners.

64. Furthermore, selection decisions and FLA were sometimes finalised immediately prior or after the official start dates of the programme. This increased the likelihood of programmes starting before the FLA is signed and the corresponding purchase order approved, requiring the country office to issue clearance for the programme to proceed. This practice may result from shortcomings in the timely planning and execution of the cooperating partners sourcing.

FLA management

65. In the sample selected, cooperating partners consistently demonstrated operational weaknesses such as non-compliant warehousing standards, delayed reporting, and limited staffing capacity, reflecting the broader challenges the country office faces in identifying and maintaining qualified partners.

66. The low number of oversight reviews over cooperating partners, including spot checks¹⁶, and the absence of formalised performance improvement plans, reduced the country office ability to promptly identify and address cooperating partners' weaknesses, increasing the risk of persistent cooperating partners' underperformance. The country office started performing cooperating partners spot-checks in late 2025: four operational spot checks were conducted (out of a total of 48 active field level agreement during the audit period).

CP invoicing process

67. The country office did not review direct support expenses¹⁷ when cooperating partners submitted their invoices. As an illustration of materiality, direct support cost totalled approximately USD 2 million¹⁸ for the sample of FLAs tested.

68. This gap was due in part to the absence of a formalised process to review these costs, combined with limited availability of staff to carry it out. As a result, there was a risk that ineligible or unsupported expenses may go undetected, undermining accountability and the efficient use of resources.

¹⁶ The country office completed spot check reviews on four cooperating partners in 2025, to assess the accuracy of financial and programmatic records related to WFP-funded projects and identify significant deviations. The following standard WFP spot-check domains were tested: finance, procurement, logistics and supply chain, human resources, monitoring and reporting, protection, AFAC, and assets.

¹⁷ Direct support costs are usually incurred by CP for material and equipment, office rents, and staff salaries as outlined in the FLAs.

¹⁸ Data source: Figure obtained from internal audit compilation of direct support costs and FLA total costs. Amounts in XAF were converted to USD using 1USD for 0.0018 XAF as of December 31, 2025.



Underlying causes:

<i>Process and planning</i>	Insufficient planning
<i>Oversight and performance</i>	Insufficient oversight over third parties
<i>Process and planning</i>	Rules and process, including for decision making not established or unclear

Agreed Actions [Medium priority]

The Director of the Country Office will

- (i) Review the sourcing procedures to ensure that calls for proposals include all criteria for selecting cooperating partners from the outset.
- (ii) Reinforce financial and operational checks on cooperating partners (including a review of the material direct support costs), ensuring all results are communicated to the appropriate units for follow-up.

Timeline for implementation

31 October 2026

Delivery - Supply chain

69. The 2023 internal audit identified internal control gaps in procurement, logistics, warehousing, commodity management, and food safety and quality (FSQ). To address these gaps, the country office responded with capacity building, process upgrades, and digitisation. The digitisation efforts included leveraging WFP supply chain control tower PRISMA¹⁹ and the introduction of bar-coded stack cards. In addition, starting 2026, the country office was selected to pilot the Cooperating Partner Stock Management Solution. These were expected to improve delivery accuracy, inventory management, effective monitoring of best before dates, enhance WFP visibility of cooperating partners' stocks, and reduce supply chain risks.

70. In 2025, the country office purchased approximately 28,406 mt of food locally, investing over USD 15 million with more than 95 percent via the Global Commodity Management Facility to address cereal shortages. In addition, the country office spent about USD 38 million on local goods and services, over half of which went to construction, mainly under the resilience programmes (Activity 4).

71. Operations in Chad are largely dependent on the Douala corridor, managed by the Cameroon Country Office, which handled approximately 90 percent of the country office commodities for its activities. Emergency preparedness was found to be adequate, supported by timely Concept of Operations updates and risk-based anticipatory planning. In 2025, the country office transferred approximately 63,000 mt of food commodities to cooperating partners for distribution.

72. The audit reviewed the country office's supply chain processes, including food procurement, goods and service procurement, FSQ, and logistics (warehouse management and transport). Based on a sample testing of key processes, no issues were identified that would suggest the country

¹⁹ WFP operations control tower designed to enhance supply chain efficiency and decision making through advanced analytics.



office's procurement and FSQ processes were ineffective or lacked adequate supporting documentation. The results for other areas reviewed are detailed in the following observations.

Observation 5. Logistics

Food transfer costs

73. Monitoring and reporting of Food Transfer Costs (FTC) required improvement to ensure timely and actionable insights for management decision-making. The 2025 deficit of USD 5 million was mainly driven by higher fixed operational costs, including security expenditure, warehouse rental fees, the fixed costs associated with managing WFP's fleet and the increase in the applied field level agreements rate covering distribution and last-mile delivery costs.

74. To address these challenges, the country office started revising the FTC matrix²⁰ and introducing monthly monitoring of supply chain expenses to strengthen cost control and enhance financial oversight.

Commodity accounting

75. In 2025, the country office recorded over 2,000 mt of food returns, mainly along the Eastern border, driven by high population mobility and unstable distribution conditions. In addition, some transactions of returns were linked to negative handover quantities amounting to 1,940 mt, revealing weaknesses in stock control and risks of inaccurate commodity movement reporting. To address this, the country office was proactively implementing corrective and preventive measures, including adjusting distribution planning based on attendance trends and verified relocations, and improving field-based verification and post distribution analysis to ensure more accurate dispatch quantities and reduce future returns.

76. The audit testing also highlighted data quality issues in the commodity management system:

- Despite an 89 percent reliability indicator, data quality in WFP Logistics Execution Support System (LESS) was impacted by 29 percent of stock transfer orders closing late.
- As of February 2026, 57 percent of food distribution was scanned via the Last Mile Solution²¹ introduced in 2025. The country office aimed to expand Last Mile coverage to high-risk activities and was piloting its integration with partners' stock management systems, to improve stock receipt tracking and movement monitoring.

Underlying causes:

<i>Resources – Funds</i>	Insufficient financial/cost management
<i>Resources – People</i>	Absence of/insufficient staff training insufficient skills and/or competencies
<i>Resources – Third parties</i>	Insufficient training/capacity building of cooperating partner staff
<i>Tools, systems and digitisation</i>	Absence or late adoption of tools and systems.

²⁰ The Food Transfer Cost (FTC) matrix is a budgeting and planning tool used to estimate, consolidate, and monitor the full costs associated with delivering food assistance under a programme or activity.

²¹ The WFP Logistics Execution Support System (LESS) Last Mile mobile application was introduced to strengthen the LESS corporate solution, records "real-time" transaction of food, and improves the accountability and accuracy of commodity accounting information.



Agreed Actions [Medium priority]

The Director of the Country Office will

- (i) Finalise the update of supply chain rates and ensure the Food Transfer Cost (FTC) matrix is updated promptly whenever there are material changes in key cost drivers, to support accurate planning and budgeting decisions.
- (ii) Strengthen internal controls over food returns across all field locations to ensure effective commodity management.
- (iii) Following the approved concept note, continue the training of cooperating partners and WFP staff on the Last Mile application and reinforce the process of stock transfers order closure.

Timeline for implementation

30 September 2026

Delivery – Cash-based transfers

77. Persistent structural challenges in Chad, including a weak national banking network, recurrent liquidity shortages in remote areas, and frequent connectivity disruptions affecting digital systems, continued to constrain the timeliness of cash-based transfers. Despite these issues, the country office made notable progress in distributing USD 100 million in assistance to 1.7 million beneficiaries²² in 2025 utilising the cash in hand transfer mechanism through a single financial service provider, and using SCOPE, from intervention creation to beneficiaries' redemption.

78. The country office also piloted a mobile money transfer mechanism to explore the possibility of diversifying its delivery mechanisms and reducing its reliance on the cash in hand mechanism and a sole financial service provider. At the time of the audit fieldwork, the country office had signed a contract with a third financial service provider, thereby addressing the risks identified in the 2023 internal audit and diversifying its risk exposure.

79. The country office relied on SCOPE transaction files at the household level reconciliation, as SCOPE was used throughout the process, from intervention creation to the beneficiaries' redemption using a SCOPE card or a SCOPE card light.

80. The audit conducted a review of the cash-based transfer process, focusing on delivery processes, including intervention creation, onsite cash distribution, and transfer reconciliation.

Observation 6. Cash-based transfers

Transfer reconciliation

81. The country office, in collaboration with the Delivery Assurance Service from WFP Supply Chain and Delivery division, developed a cash-based transfer anomalies detection and reconciliation dashboard.

²² Data source: WFP Chad Annual Country Report 2025



82. The household-level reconciliation dashboard was not functional, and its outputs could not be used because of misaligned cycle dates between the dashboard and the SCOPE transaction lists. As a result, the country office's ability to identify and analyse exceptions at the household level was limited, requiring offline workarounds to find and review these cases.

Redemption anomaly detection and review

83. A review of the reconciliation and anomalies' detection dashboard showed several anomalies, including several transactions occurring outside of the normal of business hours for cash distributions. Furthermore, a review of transactions data in SCOPE revealed multiple cash distributions occurring within close time stamps, sometime within 20 or 30 seconds for the same Mobile Point of Service Application. The country office did not analyse nor explain these anomalies.

84. Whilst no evidence of irregularities was found, these transactions may indicate red flags that may warrant immediate review and analysis.

Underlying causes:

<i>Tools, system and digitisation</i>	Inappropriate implementation or integration of tools and system,
<i>Process and planning</i>	Inadequate process or programme design

Agreed Actions [Medium priority]

The Director of the Country Office will

- (i) In collaboration with the headquarters Delivery Assurance Service from WFP Supply Chain and Delivery Division, review and update the anomalies detection and reconciliation dashboard parameters to ensure its functionality are restored.
- (ii) Implement a process to periodically review and analyse the anomalies identified in the beneficiaries' cash redemption dashboard.

Timeline for implementation

31 December 2026

Monitoring

85. Following the 2023 internal audit, the country office strengthened its monitoring function by revising its monitoring strategy, restructuring reporting lines, and separating field monitoring from programme operations, in line with the corporate framework. The updated Monitoring Strategy (2024–2028) aligned with Chad's commitment to the 2030 Agenda and the Country Strategic Plan. Monitoring activities were conducted through a combination of WFP staff and three outsourced service providers, guided by a Third-Party Monitoring Engagement Strategy (2024–2025). At the time of the audit reporting, the CFM unit was being moved under the Research, Assessment and Monitoring unit.

86. In 2025, monitoring site visits covered food distribution, school feeding, nutrition, and resilience activities. WFP monitoring accounted for 40 per cent of visits, while third-party monitoring accounted for 60 per cent, resulting in overall monitoring coverage of 96 per cent. These measures adequately addressed the gaps identified in the 2023 internal audit.



87. The audit reviewed the country office's monitoring processes, including planning, activity coverage, tools used, data quality, reporting and the escalation of monitoring issues. Based on a sample testing of key processes, no issues were identified that would suggest ineffective processes for monitoring planning, monitoring coverage, distribution monitoring and activity implementation monitoring. The results for other areas reviewed are detailed in the following observations.

Observation 7. Process monitoring

Integration challenges between MoDa CFM Intake Form and SugarCRM

88. The country office used several channels to collect CFM data. One of the key tools was the intake form hosted on the WFP corporate Mobile Operational Data Acquisition (MoDa) platform²³. In accordance with corporate guidance, all cases collected through the MoDa CFM intake form had to be transferred into SugarCRM, WFP's corporate CFM case management system. This integration was critical to ensure consistent tracking, escalation, follow up, and closure of cases within the established accountability frame work.

89. An analysis of the country office data showed that a total of 452 cases were registered through the MoDa CFM intake form in 2024 and 2025. Of these, 57 cases were recorded in 2024 and 395 cases in 2025.

90. A walkthrough test was conducted on a sample of 14 allegations of misconduct from 2025. The test showed that none of the sampled cases had been ingested into the SugarCRM. This raised concerns regarding the ingestion of the remaining 438 cases that were not included in the sample. In the absence of reasonable assurance that these cases were processed in SugarCRM, there was a risk of underreporting CFM cases at the country office level. The country office acknowledged technical challenges affecting the integration between MoDa and SugarCRM, which are currently being addressed at headquarters level, to ensure the proper ingestion and management of CFM cases. Although the Headquarters Programme Monitoring & Reporting - Field Monitoring Unit confirmed that the integration issue has been resolved, the data ingestion between the two platforms remains only partially functional at the Chad country office level.

Underlying causes:

<i>Tools, systems and digitisation:</i>	Inappropriate implementation or integration of tools and systems
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²³ MoDa is a data collection platform to manage deep field data collection



Agreed Actions [Medium priority]

The Director of the Country Office will

- (i) Verify the integration between MoDa CFM Intake Form data and SugarCRM at least monthly by performing a reconciliation between the two systems.
- (ii) Continue engaging with the Headquarters Programme Monitoring & Reporting - Field Monitoring Unit for the complete resolution of the MoDa/SugarCRM system integration challenges.

Timeline for implementation

31 December 2026

Other finding in enabling functions

91. Whilst not in the initial audit scope for the audit engagement, additional observations and weaknesses emerged during the audit in fuel management. The audit reviewed the country office's fuel management framework, roles and responsibilities, reconciliation and reporting processes through document review, staff interviews, process walkthroughs and sample testing.

Observation 8. Fuel management

92. Fuel management across Abéché Area Office and its field offices faced challenges, largely due to a limited implementation of standard operating procedures, insufficient staff capability, and weak internal controls. During the onsite visit, the audit team observed unexplained discrepancies in fuel movements and noted the absence of regular reconciliation between daily fuel inventory records and physical stock levels. For instance, in the Adré Field Office, the Fleet Management System reflected a balance of 5,875 litres, while the physical inventory indicated 8,001 litres, amounting to a variance of 2,126 litres.

93. Additionally, the two existing fuel tanks in N'djamena lacked appropriate security measures and were easily accessible, creating a substantial risk of unauthorised fuel extraction. The planned installation of a new tank at the warehouse in N'djamena was expected to strengthen fuel control mechanisms and improve overall security of fuel assets.

Underlying causes:

<i>Process and planning</i>	Inadequate risk management
<i>Oversight and performance</i>	Insufficient oversight from local management
<i>Resources – People</i>	Absence of/insufficient staff training



Agreed Actions [Medium priority]

The Director of the Country Office will strengthen fuel management practices across all offices by clearly defining roles and responsibilities and developing dedicated training sessions to build staff capacity in fuel management.

Timeline for implementation

31 July 2026



Annex A – Agreed actions plan

The following table shows the categorisation, 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 country office level, with one action addressed at the corporate level.

#	Observation	Process area	Owner	Priority	Due date for implementation
1	Risk management	Governance, oversight and risk management	Director of Country Office	Medium	30 June 2026
2	Identity management	Targeting and Identity Management	Director of Country Office	High	1. 31 December 2026 2. 31 December 2026
3	Community feedback mechanism	Community feedback mechanism	Director of Country Office	High	31 December 2026
4	Management of cooperating partners	Cooperating partners management	Director of Country Office	Medium	31 October 2026
5	Logistics	Supply chain	Director of Country Office	Medium	30 September 2026
6	Cash-based transfers	Cash-based transfers	Director of Country Office	Medium	31 December 2026
7	Process monitoring	Monitoring	Director of Country Office	Medium	31 December 2026
8	Fuel management	Management services	Director of Country Office	Medium	31 July 2026



Annex B – List of tables and figures

Table 1 – Direct operational costs and beneficiaries assisted in 20255

Figure 2 - Process areas in the audit scope.....5



Annex C – Acronyms used in the report

AFAC	Anti-Fraud and Anti-Corruption
CFM	Community Feedback Mechanism
CNARR	National Commission for Refugees and Returnees
FLA	Field Level Agreement
FSQ	Food Safety and Quality
FTC	Food Transfer Costs
IOM	International Organisation for Migration
IPC	Integrated Food Security Phase Classification
LESS	Logistics Execution Support System
mt	Metric ton
MoDA	Mobile Operational Data Acquisition
PIN	Personal Identification Number
PIT	Payment Instrument Tracking tool
PRISMA	WFP Supply Chain Control Tower
SCOPE	WFP's Beneficiary Information And Transfer Management Platform
SugarCRM	WFP Feedback Management System
UNHCR	United Nations High Commissioner for Refugees
USD	United States Dollar
WFP	World Food Programme



Annex D – Root cause categories

Category	Root cause
Organisational 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 inadequate 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 global headquarters/local 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 mobilisation
	Insufficient financial/cost management
Resources – Third parties	Insufficient third-party capacity (NGO, government, financial service providers, vendor, etc.)
	Insufficient due diligence of third parties
	Insufficient training/capacity building of cooperating partner staff
Tools, systems and digitisation	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 and access
	Political – governmental situation
	Funding context and shortfalls
	Donor requirements
	UN or sector-wide reform
Unintentional human error	
Management override of controls	



Priority of agreed actions

Audit observations are categorised 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:

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 organisation 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 a broad impact.²⁴

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 that 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.



Annex E – Audit rating system

The internal audit services of UNDP, UNFPA, UNOPS, and WFP adopted harmonised audit rating definitions, as described below:

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>