

SAVING  
LIVES  
CHANGING  
LIVES

# Internal Audit of WFP Operations in Ghana

Office of the Inspector General  
Internal Audit Report AR/26/02



World Food  
Programme

April 2026



## Contents

I.	Executive summary	1
II.	Country context and audit approach	3
III.	Results of the audit	8
	Governance and risk management	8
	<b>Observation 1. Governance and risk management</b>	<b>8</b>
	Targeting and prioritisation	10
	<b>Observation 2. Targeting and geographic prioritisation</b>	<b>10</b>
	Programme implementation	11
	<b>Observation 3. Implementation of food systems and farmer support Initiatives</b>	<b>11</b>
	Identity management and cash-based transfers	13
	<b>Observation 4. Identity management and cash-based transfers</b>	<b>14</b>
	Partner management	16
	<b>Observation 5. Partner management</b>	<b>16</b>
	Supply chain	17
	<b>Observation 6. Procurement</b>	<b>18</b>
	Monitoring and community feedback mechanisms	19
	<b>Observation 7. Monitoring and community feedback mechanisms</b>	<b>19</b>
	Annex A – Agreed actions plan	22
	Annex B – List of tables and figures	23
	Annex C – Acronyms used in the report	24
	Annex D – Agreed actions terminology	25
	Annex E – Audit rating system	27



## I. Executive summary

### WFP in Ghana

1. As part of its annual workplan, the Office of Internal Audit conducted an audit of WFP operations in Ghana. The audit focused on governance and risk management, targeting, identity management, accountability to affected populations, cooperating partner management, and monitoring and included tailored reviews of needs assessment, programme planning and budgeting, procurement, delivery (cash-based transfer and capacity strengthening), programmatic reporting, partnerships, human resources management, gender equality in the workplace, budgeting, and finance.
2. The audit covered the period from 1 January 2025 to 31 December 2025. During this period, WFP's direct operational expenses in Ghana were USD 16 million, reaching 298,753 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 operations in Ghana are characterised by a complex and ambitious portfolio spanning crisis response, nutrition, food systems and capacity-strengthening activities, delivered across a wide geographic area with varied levels of field presence and partner capacity. In this context, the breadth of activities and reliance on multiple delivery arrangements create an increased risk of pressure on available resources and of fragmented responsibilities among Programme, Research, Assessment, Monitoring and Evaluation, Cash-Based Transfers, Supply Chain and Cooperating-Partner management functions, potentially affecting end-to-end ownership and accountability for key processes.
5. The country office applied differentiated targeting approaches by Strategic Outcome, supporting coherence across crisis response, nutrition and food systems activities. In 2025, management-initiated actions to strengthen governance and oversight, including engagement with Global Headquarters on organisational alignment, ethics awareness initiative, and the modernisation of systems and tools, such as the prospective rollout of the corporate community feedback platform. Findings from the West and Central Africa Regional Office oversight mission highlighted weaknesses that management is proactively addressing, reflecting strong awareness of key risks and challenges.

### Actions agreed

6. The audit report contains three high-priority observations:
7. Governance and risk management ([observation 1](#)): The country office has a fragmented governance arrangement, uneven application of key controls and limited integration of risk-management processes across functions. The risk register was insufficiently tailored to the



country office's programme choices and risk appetite, limiting its usefulness as a tool for risk-informed decision-making. To address this, the country office will strengthen cross-functional accountability, reinforce oversight of high-risk processes and improve the coherence of risk identification and mitigation.

8. Beneficiary identity management and cash-based transfers ([observation 4](#)): Weak beneficiary-level assurance, data-quality gaps and fragmented reconciliation processes affected the reliability of identity management and cash-based transfer delivery. The country office will reinforce data integrity, strengthen verification mechanisms and improve the payment instruments and reconciliation practices.

9. Monitoring and community feedback mechanisms ([observation 7](#)): Monitoring and community feedback mechanisms lacked approved strategies, full coverage, reliable tracking and data consolidation, limiting oversight and learning. The country office will finalise a risk-based monitoring framework, strengthen plan-vs-actual tracking, improve accessibility and case management of community feedback, increase beneficiary awareness, and build staff capacity to use monitoring and feedback data.

10. The audit also highlighted four medium-priority observations, including areas for improvement in targeting and prioritisation, programme implementation, partner management, and procurement.

11. Management has agreed to address the seven 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

### Ghana

13. Ghana is a lower middle-income country <sup>1</sup>. With an estimated population of 35.1 million <sup>2</sup> people, of whom 57 percent living in urban areas, it ranked 143 of 193 countries in the 2025 Human Development Index <sup>3</sup>, and 76 of 180 countries in the 2025 Transparency International Corruption Perceptions Index <sup>4</sup>.

14. Ghana has made important progress in poverty reduction and human development but continues to face pockets of food insecurity, malnutrition and vulnerability to climate shocks, particularly in the northern regions. National systems for social protection and food and nutrition security are evolving, with the Government of Ghana and partners seeking to strengthen institutional capacity, data systems and delivery mechanisms to better target vulnerable populations, including in rural and peri-urban areas.

### WFP operations in Ghana

15. WFP's operations in Ghana are guided by its Country Strategic Plan covering the period from January 2024 to December 2028, with an approved budget of USD 161 million. The Country Strategic Plan aims to support the Government of Ghana in achieving Sustainable Development Goal 2 (Zero Hunger) and related national priorities, by combining crisis response, nutrition interventions, and investments in food systems and capacity strengthening. In 2025, WFP's operations in Ghana focused on emergency cash assistance, nutrition support, strengthen food systems, and capacity strengthening.

16. Under Country Strategic Plan's Outcome 1, in 2025, the country office supported 56,750 crisis-affected people, including 3,309 refugees <sup>5</sup>, through unconditional cash assistance complemented by social and behaviour change initiatives aimed at helping vulnerable households meet their essential needs. Activities also included efforts to strengthen national, institutional, community and individual capacities for anticipatory action, disaster preparedness, disaster-risk financing and evidence-based early-warning analysis.

17. Under Country Strategic Plan's Outcome 2, WFP supported 80,736 nutritionally vulnerable people, combining 21,739 beneficiaries reached through malnutrition prevention interventions with 58,997 children assisted through school-based programmes. Through these activities, WFP promoted nutrition-sensitive policies and social, and behaviour change initiatives at national and subnational levels to create an enabling environment for healthy diets and lifestyles.

18. Through Country Strategic Plan's Outcome 3, WFP advanced efforts to strengthen Ghana's food systems and agrifood value chains. In 2025, 162,834 people benefitted from market-support

---

<sup>1</sup> [World Bank country classifications by income level for 2024-2025](#)

<sup>2</sup> [World Population Dashboard - Ghana | United Nations Population Fund](#)

<sup>3</sup> [Human Development Report 2025, Table 1](#)

<sup>4</sup> [Corruption Perceptions Index 2025](#)

<sup>5</sup> [Source: WFP Ghana 2025 Annual Country Report](#)



and related capacity-strengthening interventions. Activities focused on equitably providing national actors with knowledge, tools, skills, de-risking instruments and market linkages to ensure inclusive, sustainable and resilient food systems capable of withstanding local and global climate, financial and geopolitical shocks.

19. Under Country Strategic Plan's Outcome 4, WFP supported the Government of Ghana in enhancing the effectiveness, gender-transformative and nutrition-sensitive design of national social protection systems. Activities aimed at strengthening capacities at national, community and individual levels to foster policy coherence and improve the implementation of equitable and inclusive social protection programmes, including the Ghana School Feeding Programme.

### **Objective, scope and methodology of the audit**

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

21. The audit focused on Activities 2, 3, and 4 of the Country Strategic Plan. Table 1 summarises the direct operational costs and beneficiaries assisted in 2025 under these activities. These activities represent 81 percent of the total direct operational costs and 81 percent of the beneficiaries reached in 2025.

Table 1 - Direct operational costs and beneficiaries assisted in 2025 <sup>6</sup>

Activity	Direct operational costs (USD millions)	Percentage of total	Beneficiaries	Percentage of total
Activity 2: WFP provided unconditional assistance including social and behaviour change activities, to crisis affected populations.	4.5	32 %	56,750	19 %
Activity 3: WFP promoted nutrition sensitive policies, programmes and social and behaviour change initiatives at the national, local, institutional, and individual levels to create an enabling environment that supports people in Ghana to have healthy diets and healthy lifestyles.	1.1	8 %	21,739	7 %
Activity 4: WFP worked with national actors, to equitably provide knowledge, skills, tools, de-risking instruments, and links that enabled them to strengthen food systems and agrifood value chains, in accordance with demand and in line with national priorities.	5.8	41 %	162,834	55 %
<b>Sub-total: activities in the audit's scope</b>	<b>11.4</b>	<b>81 %</b>	<b>241,323</b>	<b>81 %</b>
Other activities not in the audit's scope	2.6	19 %	57,430	19 %
<b>Total Country Strategic Plan in 2025</b>	<b>14</b>	<b>100%</b>	<b>298,753</b>	<b>100%</b>

22. The audit covered the period from 1 January 2025 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 coverage provided by the Western and Central Africa Regional Office (hereafter the "regional office") through a cross-functional oversight mission <sup>7</sup> in 2025 covering risk management, emergency preparedness and response, identity management, management of cooperating partners, procurement, cash-based transfers, food safety and quality, finance, information technology, and safety and security.

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

<sup>6</sup> Source: WFP Ghana 2025 Annual Country Report

<sup>7</sup> A cross-functional oversight mission from a regional office or global headquarters is a second line management oversight activity in which multiple functional areas from global headquarters jointly review a country office

Figure 1 - Process areas in the audit scope

*Full audit coverage:*



*Partial audit coverage:*



24. The audit mission took place from 21 to 30 January 2026 at the country office in Accra and included visits to Tamale and Bolgatanga sub-offices.

25. 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, Memoranda 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.

26. 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.

27. The audit was conducted in accordance with the *Global Internal Audit Standards (GIAS)* issued by the Institute of Internal Auditors, ensuring consistency, quality, and adherence to internationally recognised professional practices.

28. The draft report was shared on 03 April 2026 and final comments received on 18 April 2026.



## III. Results of the audit

### Audit work and conclusions

29. Seven observations resulted from the audit, relating to governance and risk management, targeting and prioritisation, programme implementation, identity management and cash-based transfers, partner management, procurement, and monitoring and community feedback mechanisms. Other audit issues assessed as low priority were discussed directly with the country office and are not reflected in the report.

### Governance and risk management

30. In response to the decrease in donor funding, the country office, with the support of the regional office, initiated an organisational alignment exercise in 2025 to adjust its workforce, while maintaining operational continuity.

31. The audit reviewed the country office's governance arrangements, oversight mechanisms and risk management practices supporting the implementation of activities within the audit scope, including the design and operation of key preventive and detective controls, and the use of standard operating procedures.

#### Observation 1. Governance and risk management

32. The country office had governance arrangements and risk management processes in place; however, there were gaps in planning, monitoring and oversight that limited their effectiveness in supporting timely delivery and risk-informed decisions. Risks were not consistently identified during programme planning and translated into practical mitigation actions, and monitoring did not consistently provide management with sufficient visibility to detect emerging issues and act in a timely manner.

33. Accountability for managing key risks and controls was fragmented, with insufficient clarity on roles and responsibilities across units. Oversight forums (including committees) provided a platform for information sharing, but did not consistently translate into clear, time-bound decisions and tracked follow-up. These conditions contributed to uneven implementation of preventive and detective controls in higher-risk areas (including beneficiary management and cash-based transfers) and inconsistent oversight of cooperating partners and complex delivery model.

34. The country office's risk register and risk reporting remained largely compliance-oriented and did not sufficiently reflect the country office's programme choices and associated risk appetite, including delivery arrangements affected by external constraints, areas where corporate guidance/tools are incomplete, and engagement with non-traditional donors and government entities. This may limit management's ability to make explicit, risk-informed trade-offs and to communicate material delivery risks transparently to donors, consistent with WFP's enterprise risk management expectations on risk-informed decision-making and mutual transparency with stakeholders.



35. Finally, recent organisational alignment and turnover resulted in new staff operating on a learning curve, and risk ownership responsibilities were not yet consistently embedded. At the same time, the evolving corporate operating model—including a more streamlined Headquarters configuration and ongoing clarification of Headquarters/Regional Office roles—may reduce the level of routine technical support available to medium/smaller country offices, increasing the importance of clear accountabilities, standardisation and in-country capacity.

Underlying cause(s):

<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>Process and planning</i>	Inadequate risk management
<i>Oversight and performance</i>	Insufficient oversight from global headquarters / local management
<i>Resources – People</i>	Insufficient skills and/or competencies

**Agreed Actions** [High priority]

1. The Director of the Country Office will, with support from relevant global Headquarters units, update the risk register to reflect operational realities and risk appetite, and conduct a structured fraud-risk assessment for higher-risk activities to define clear risk owners, mitigation actions, timelines and escalation triggers.
2. The Director of the Country Office will clarify cross-functional roles and accountabilities (e.g., through a RACI) for the design, implementation and monitoring of key preventive and detective controls, and finalise and operationalise corporate-aligned standard operating procedures for priority process areas to ensure consistent application across activities, supported by communication and targeted training.
3. The Director of the Country Office will strengthen governance and oversight of high-risk activities by formalising oversight structures, strengthening reporting and escalation mechanisms, and introducing simple tools/dashboards to monitor progress, compliance and emerging issues (e.g., control performance, reconciliation exceptions, partner follow-up, asset status and utilisation).

**Timeline for implementation**

1. 31 July 2026
2. 31 December 2026
3. 31 December 2026



## Targeting and prioritisation

36. Ghana Country Strategic Plan includes a diverse set of interventions, ranging from emergency assistance to nutrition, capacity strengthening and food-systems support, implemented across multiple regions with varying levels of field presence and partner capacity. The country office had differentiated targeting logic, by Strategic Outcome, which strengthened strategic coherence.

37. The audit reviewed targeting practices and geographic coverage decisions across key Country Strategic Plan activities to assess how evidence, assessments and geographic considerations informed design decisions and aligned with the country office's operational footprint and implementation capacity.

### Observation 2. Targeting and geographic prioritisation

38. In 2025, the country office drafted a targeting strategy intended to guide prioritisation across the Country Strategic Plan. At the time of the audit fieldwork, the strategy remained in draft and was unapproved.

39. Geographic spread of activities was wide, relative to the country office capacity, diluting programmatic focus and stretching monitoring and oversight resources. Food systems initiatives were implemented across multiple regions, despite a limited operational footprint. The wide geographic coverage constrained field presence and contributed to uneven monitoring coverage and limited visibility on results in remote districts. This was evident in differences between projects' set up and capacity in remote locations and those with proximity to WFP footprint.

40. The Research, Assessment, Monitoring and Evaluation unit was not systematically involved in early food systems programme-design stages, the review of targeting decisions, or geographic prioritisation, despite the role of the unit as the technical lead for assessments and vulnerability analysis. These gaps affected the effectiveness of the activities.

41. For some interventions, targeting decisions relied on government datasets without systematic verification, contributing to inaccuracies, delays, and inclusion/exclusion risks, particularly for crisis response and nutrition interventions.

42. These weaknesses reduced assurance that programmes were designed and delivered in alignment with needs, operational capacity and strategic objectives, increasing the risk of misallocation of resources and limited impact.

#### Underlying cause(s):

<i>Process and planning</i>	Inadequate process or programme design
	Inadequate risk management
<i>External factors - beyond the control of WFP</i>	Political – governmental situation



### Agreed Actions [Medium priority]

The Director of the Country Office will

- (i) Finalise and operationalise the targeting strategy, to guide prioritisation across the Country Strategic Plan, ensuring alignment between geographic coverage, programme objectives, and the country office's operational footprint and implementation capacity.
- (ii) Strengthen programme design and geographic prioritisation by systematically involving the Research, Assessment, Monitoring and Evaluation unit in early design stages, targeting decisions and the review of geographic expansion, to better anchor interventions in evidence and vulnerability analysis.

### Timeline for implementation

30 June 2026

## Programme implementation

43. In 2025, the country office implemented a growing portfolio of food-systems, resilience and farmer-support initiatives across a wide geographic area, combining capacity strengthening, equipment provision, market-linkage support and timely input procurement. Delivery relied heavily on the Agri-Champion model<sup>8</sup>, linking multiple smallholders' farmers, in a context where corporate guidance and tools for such delivery models were still underdeveloped. The country office benefited from a global headquarters support mission in June 2025, which provided strategic and technical recommendations to strengthen implementation pathways and coordination mechanisms.

44. The audit reviewed the country office's delivery arrangements for food-systems and farmer-support activities, focusing on the design and implementation of the Agri-Champion model, the adequacy of legal and custodial frameworks for equipment provided to private entities, and systems used to monitor asset utilisation and beneficiary reach. Broader corporate policy and guidance for such activities are not addressed in this report, as this was not considered timely given the ongoing Headquarters reorganisation.

### Observation 3. Implementation of food systems and farmer support Initiatives

#### *Legal and custodial framework for equipment*

45. The country office faced significant challenges in implementing its food-systems and farmer-support activities, which relied heavily on the Agri-Champion model and the distribution of post-harvest equipment. The absence of an adequate legal framework to govern equipment ownership, use and post-project responsibilities left key terms deferred until project closure, creating uncertainty over accountability and the sustainability of investments. This issue had been

<sup>8</sup> Agri-Champion: A private agribusiness entity, farmer organisation, non-governmental organisation or youth-led enterprise selected by the country office to support smallholder farmers, using WFP-provided equipment.



flagged previously by the relevant global headquarters unit and remained unresolved at the time of the audit fieldwork.

#### *Governance, oversight and coordination*

46. Governance and independent oversight of the food systems and capacity strengthening portfolio were constrained by a concentration of responsibilities within a small programme team, limited beneficiary awareness of community feedback mechanisms, and inconsistent monitoring oversight. This was evidenced by non-compliance with quarterly reporting requirements, uninstalled or partially used equipment, and the absence of a consolidated equipment tracker. These issues limited management's visibility on implementation progress and effectiveness, asset utilisation, beneficiary feedback and emerging risks.

#### *Data management and monitoring of utilisation*

47. Weak guidance and fragmented data-management arrangements further constrained delivery; beneficiary and equipment-utilisation records were dispersed across aggregator registers and Excel files, limiting traceability and informed decision-making. Field visits highlighted operational shortcomings including non-functional equipment, unused inputs, and unclear fee and profit-sharing arrangements. Partner reporting focused on aggregated outputs, rather than documented, verifiable, use at beneficiary or farmer-group level, constraining the country office's ability to assess whether capacity-strengthening inputs translated into effective service delivery and results.

#### *Delivery readiness and implementation consistency*

48. Delivery was also affected by inconsistent implementation of linking supported farmer groups and institutional buyer (such as school) across beneficiaries' locations as observed during the audit field visit and meetings with sampled farmer groups. As a result, some interventions risked expanding beyond the enabling conditions required for effective value chain development.

#### Underlying cause(s):

<i>Process and planning</i>	Absence or inadequate corporate policies/guidelines
	Absence or inadequacy of local policies/guidelines
<i>Policies and procedures</i>	Rules and processes, including for decision making, not established or unclear
<i>Resources – People</i>	Insufficient staffing levels

**Agreed Actions** [Medium priority]

1. The Director of the Country Office will strengthen the governance framework for food systems and farmer support activities by establishing clear post-project legal and custodial arrangements for equipment; clarifying roles, oversight responsibilities, and partners' obligations related to asset functionality and delivery verification; and improving planning and sequencing to ensure partner readiness and the sustainable use of assets, with Headquarters support as relevant.
2. The Director of the Country Office will strengthen data management and enhance partner reporting to improve beneficiary- and farmer-group-level visibility over equipment utilisation and results, supporting better-informed management decision-making.

**Timeline for implementation**

1. 31 December 2026
2. 31 December 2026

**Identity management and cash-based transfers**

49. In 2025, the country office registered 11,897 households in SCOPE, including refugees, host communities, pregnant and breastfeeding women and children, and schools.<sup>9</sup> Identity data for host communities and vulnerable households were sourced from the Government entities, adjusted by the country office targeting exercise. Identity data for refugees were provided by United Nations High Commissioner for Refugees, and the school meals programme relied on donor defined data for schools. The country office relied on national identity documents, biographical data and telephone numbers for beneficiary identification and verification.

50. In 2025, the country office distributed USD 6.41 million<sup>10</sup> in cash-based transfers, of which USD 4.57 million in mobile-money, and USD 1.84 million through value vouchers redeemed at contracted retailers. The country office issued and managed 10,127 SCOPE cards and owned and managed 1,177 SIM cards for the mobile-money intervention.<sup>11</sup>

51. The audit reviewed key controls over identity governance and beneficiary data management, covering data collection, cleaning, deduplication, verification, and upload into SCOPE. The audit also reviewed the cash-based transfer processes including governance, set-up, delivery, reconciliation and payment instruments management.

---

<sup>9</sup> In cash-based approaches to school feeding supported by WFP, schools and school-level structures are used as implementation and accountability units.

<sup>10</sup> [Source: WFP Ghana 2025 Annual Country Report](#)

<sup>11</sup> WFP-owned wallets are linked to special beneficiaries (such as refugees) where SIM cards cannot be registered in the beneficiary's name.



## Observation 4. Identity management and cash-based transfers

### *Identity management*

52. The country office did not consistently collect or record national identity document numbers because beneficiary datasets were sourced through multiple partners, some of which did not require or systematically capture this information at registration. Biographical data contained numerous inconsistencies (name-spelling variations, unreliable dates of birth, missing or shared telephone numbers and incomplete household data) leaving the beneficiary database without unique identifier. The country office used manual data transformation,<sup>12</sup> cleaning,<sup>13</sup> and deduplication processes prior to import into SCOPE. Imported data only included recipients (not household members). These gaps weakened deduplication and verification processes reducing traceability across interventions.

### *Cash assistance delivery set-up*

53. SCOPE intervention and distribution-list configurations were complex, and inconsistently implemented, largely due to set-up errors. This resulted in multiple parallel interventions under the same project, repeated household enrolments with different transfer values, and frequent voiding and recreation of interventions to correct errors, increasing operational workload and complicating reconciliation. 36 percent of all 2025 payment lists were created and approved in SCOPE after the official cycle start date that is defined in SCOPE, shortening redemption windows, particularly for value-voucher assistance. For the lean-season intervention, three monthly transfers were delivered within four days, contributing to non-redemption, due to mobile-wallet limits.

### *Assurance over mobile-money transfers*

54. Audit testing identified widespread name mismatches between mobile-money payment lists and account holders across key interventions. In the lean-season response, partial or complete mismatches affected approximately 80 percent of transfers (around USD 1.8 million). The country office conducted a complex verification exercise including financial service provider validation, mismatch analysis, and sample checks by telephone calls, and concluded that mismatches resulted from the use of family members' national identity document numbers as an alternate to open mobile-money accounts. Similar discrepancies were noted in the Gulf of Guinea refugee intervention, mismatches between the financial service provider payment report and payment list were not picked up, escalated or investigated, despite the distribution of WFP owned SIM cards to beneficiaries.

55. Mobile money reconciliations were manual and fragmented, focusing on aggregate transaction totals, rather than beneficiary-level verification. This limited the country office's ability to detect anomalies such as, repeated failed transactions to consistently non-redeeming households, high unspent balances, or unusual payment patterns. Unspent amounts accumulated

---

<sup>12</sup> Data transformation is the process of converting, structuring, and standardising raw data into a consistent format that makes it suitable for analysis, reporting, or further processing.

<sup>13</sup> Data cleaning is the process of detecting, correcting, or removing errors, inconsistencies, missing values, and duplicates to improve data quality and reliability for analysis and reporting.



on several WFP-owned wallets without a structured process to analyse root causes and take corrective action.

#### *Custodial management of payment instruments*

56. The country office did not have a consolidated or system-based mechanism for custodial management of payment instruments. The country office indicated that the corporate Payment Instruments Tracking (PIT) tool was not adopted, due to concerns over associated cost-recovery implications, and therefore, SCOPE cards and SIM cards were tracked through Excel sheets maintained by different units. Based on data provided by the country office, observations during the field visit, and review of SCOPE system data, the audit identified significant mismatches between system records and the actual status of cards. Cards from suspended 2025 interventions remained active in SCOPE and were not fully returned to the country office by beneficiaries, and the status of cards distributed in early 2026 had not been updated in the system.

57. The absence of approved identity management and overarching cash-based transfer standard operating procedures contributed to fragmented practices across units. Country office teams applied different approaches to data collection, identity validation, deduplication, distribution list management and reconciliation, resulting in inconsistencies and increased operational and fraud risks.

#### Underlying cause(s):

<i>Process and planning</i>	Rules and processes, including for decision making, not established or unclear
<i>Oversight and performance</i>	Insufficient oversight from global headquarters/local management
<i>Resources – People</i>	Insufficient skills and/or competencies
<i>Tools, systems and digitisation</i>	Absence or late adoption of tools and systems Inappropriate implementation or integration of tools and systems

#### **Agreed Actions** [High priority]

1. The Director of the Country Office will establish approved identity management procedures to harmonise beneficiary data collection, validation, de-duplication and household recording, improve data quality and traceability across interventions, and staff technical capacity through targeted training, use of systems and analytical tools.
2. The Director of the Country Office will strengthen the overall set-up and activation of SCOPE interventions by reinforcing planning and sequencing, ensuring timely preparation and approval of distribution lists, and improving first-level oversight and staff capacity through targeted training and clearer quality-assurance steps, to support timely and accurate delivery of assistance to beneficiaries.
3. The Director of the Country Office will strengthen beneficiary-level assurance, reconciliation, and end-to-end traceability of payment instruments, including cards and SIMs, to improve custodial control and the detection of mismatches, non-redemption and unusual payment patterns, with support from Headquarters as relevant.



### Timeline for implementation

1. 31 December 2026
2. 31 December 2026
3. 31 December 2026

## Partner management

58. In 2025, the country office engaged 45 implementing partners under agreements totalling USD 2.99 million. Approximately 70 percent of resources were channelled through the Government of Ghana, WFP Ghana's largest implementing partner, reflecting the shift toward an enabling and institutional strengthening role. The remaining partners included one international and five national non-governmental organisations (NGOs), twelve academic institutions and three private sector entities supporting refugee assistance, livelihoods, and food systems and nutrition activities.

59. At the corporate level, WFP Headquarters issued updated guidance on the management of government partnerships in mid-2025 in response to long-standing gaps in assurance and capacity assessment; however, implementation remains ongoing and supporting tools are still being rolled out. In this context, the Ghana Country Office has begun aligning its practices with the new guidance and is developing internal standard operating procedures to strengthen engagement, assurance, and oversight when working with governmental counterparts.

60. The audit reviewed the end-to-end management of cooperating partners covering governance, selection, capacity assessment and due diligence, agreement management, reporting, invoice verification, spot-checks and performance evaluations. It also assessed the implementation status of recommendations from the 2025 regional oversight mission.

### Observation 5. Partner management

#### *Partner reporting and expenditure verification*

61. Periodic partner narrative and financial reports for resilience activities often lacked sufficient detail to verify actual delivery. Several submissions were provided only at farmer group level, without disaggregated beneficiary data or verifiable activity records (e.g., machine use/access logs and farming in-put distribution), and some reported figures appeared to rely on estimated group numbers rather than documented actuals. In addition, partner expenditure liquidations were made to mirror budgeted amounts exactly, an unusual pattern, as actual costs typically vary. Liquidations were also approved, despite inconsistencies or duplication in supporting documents, such as attendance lists that did not reconcile with expenditure totals, travel and transport rates not drawn from agreed schedules, and tax deductions without evidence of remittance to the relevant authorities. These weaknesses reduced assurance over the accuracy, completeness, and credibility of partner-reported results and expenditure.



### *Control Weaknesses in cooperating partner management and assurance*

62. The 2025 regional oversight mission identified weaknesses in cooperating partner assurance, including the absence of financial spot checks and gaps in the assurance framework for government implemented agreements, such as missing capacity assessments and the occasional absence of detailed budgets at agreement signature. It also noted inconsistent application of cross functional performance evaluations, limited access of the Cooperating Partner Management unit to the WFP Invoice Tracking System (ITS),<sup>14</sup> constraining payment oversight and proactive follow-up.

#### Underlying cause(s):

<i>Process and planning</i>	Inadequate process or programme design Insufficient coordination - internal or external
<i>Performance and Oversight</i>	Insufficient oversight from global headquarters / local management
<i>External factors - beyond the control of WFP</i>	Funding context and shortfalls

#### **Agreed Actions** [Medium priority]

1. The Director of the Country Office will strengthen oversight of partner reporting and financial submissions and payments through more robust and consistent review of supporting documentation to enhance assurance over the accuracy and integrity of partner reported costs.
2. The Director of the Country Office will implement second-level oversight recommendations to strengthen cooperating partner assurance, payment oversight, and accountability, including strengthening government partnership management and capacity assessment processes, with support from Headquarters as relevant.

#### **Timeline for implementation**

1. 30 June 2026
2. 30 June 2026

## **Supply chain**

63. In 2025, the Ghana Country Office managed procurement of non-food items and services totalling USD 4.3 million, including equipment and inputs for resilience activities.

64. The audit examined a sample of purchase orders for high-value equipment and resilience input purchases, areas with high inherent risk, assessing sourcing, vendor selection, contracting, invoicing and payment processes. It also assessed the implementation status of recommendations from the 2025 regional oversight mission.

<sup>14</sup> The WFP Invoice Tracking System (ITS) is a corporate tool used to track the submission, processing, and payment status of invoices, supporting financial oversight and timely follow-up.



## Observation 6. Procurement

### *Procurement planning*

65. Although the country office developed a 2025 procurement plan, it lacked reliable programme inputs, including detailed activity plans, realistic estimates and expected purchase dates. This misalignment limited effective tracking and contributed to delays, avoidable costs and reduced effectiveness of procurement monitoring and follow-up.

66. Significant delays were noted in the procurement of equipment, valued at USD 982,000, intended for Agri-Champions and farmer support activities. Items planned for delivery in 2025 were received only in early 2026 and installation had not been completed due to failure to meet the vendor's site-readiness requirements. In other cases, procurement of tree seedlings valued at USD 500,000 under the Changing Life Transformation Fund programme was rushed to compensate for earlier programme delays, resulting in vendor capacity checks, readiness assessments and due diligence being waived, receipt verification was conducted remotely rather than by area office staff, beneficiary-level disaggregation was unavailable and some seedlings remained undistributed with no clear data on the quantities and status; deliveries also occurred outside the optimal planting season, increasing the risk of failure.

67. Programme changes introduced after contract awards also resulted in avoidable additional costs, as selected beneficiaries had to be revised, leading to longer storage period with additional costs. These issues highlighted coordination gaps between programme, procurement and supply chain functions, and insufficient consideration of readiness, seasonality and downstream delivery capacity.

### *Procurement upstream, approval, and systems controls*

68. The 2025 regional oversight mission identified weaknesses in planning and approval processes (overdue unreleased requisitions and purchase orders, inconsistent application of procurement principles, incomplete waiver justifications, unapproved evaluation sheets and incorrect solicitation templates) and documentation and systems controls (documentation gaps in micro-purchase orders, missing performance evaluations in DOTS, <sup>15</sup> and inconsistent taxonomy and purchase-order types in WINGS <sup>16</sup>). Management was in the process of implementing the recommended corrective actions to reinforce accountability, risk management, and oversight.

#### Underlying cause(s):

<i>Process and planning</i>	Inadequate process or programme design Insufficient coordination - internal or external
<i>Performance and Oversight</i>	Insufficient oversight from global headquarters / local management
<i>External factors - beyond the control of WFP</i>	Funding context and shortfalls

<sup>15</sup> DOTS is WFP's Corporate Data Management platform

<sup>16</sup> WINGS stands for "WFP Information Network and Global Systems" and represents a number of systems which are integrated with WFP ERP system, SAP.



### Agreed Actions [Medium priority]

The Director of the Country Office will

- (i) Strengthen coordination between programme, procurement, and supply chain functions to ensure procurement plans are based on reliable programme inputs, realistic timelines, readiness assessments, and seasonality considerations, to reduce delays, rushed procurements, and avoidable costs.
- (ii) Implement second-level oversight recommendations to strengthen controls across upstream and downstream procurement processes, including competition, due diligence, readiness, and delivery arrangements, to reduce fraud and value-for-money risks and improve transparency.

### Timeline for implementation

31 December 2026

## Monitoring and community feedback mechanisms

69. The country office has established a risk-based monitoring approach, with indicators aligned to corporate requirements. Monitoring indicators are drawn from project logframes. A third-party monitor is being onboarded to strengthen coverage from November 2025.

70. The country office has also established a Community Feedback Mechanism (CFM), operating primarily through a toll-free hotline and complemented by one-on-one field interactions, managed by WFP staff, with Excel-based case handling process. In 2025, 487 cases<sup>17</sup> were recorded, mainly related to activities in the Northern region. The country office has taken steps to strengthen the CFM, including initiating discussions with Global Headquarters on the rollout of SugarCRM,<sup>18</sup> reinforcing staffing capacity, and recognising the need to diversify and enhance feedback channels.

71. The audit reviewed the monitoring strategy, plans, budgets, coverage, tools, data quality and validation, and reporting mechanisms. It also reviewed the community feedback mechanisms against WFP CFM Global Assurance Standards.<sup>19</sup>

### Observation 7. Monitoring and community feedback mechanisms

#### Monitoring

72. At the time of audit fieldwork, the monitoring strategy was still in draft form, and the monitoring scope did not include all activities, limiting completeness and coverage. The risk-based

<sup>17</sup> Source: 2025 Ghana Country Office CFM Annual Survey

<sup>18</sup> SugarCRM is WFP's corporate Customer Relationship Management (CRM) platform used to support Community Feedback Mechanism and Process Monitoring.

<sup>19</sup> WFP's Community Feedback Mechanism Global Assurance Standards, introduced in 2023, require feedback mechanisms to be accessible, systematically recorded, effectively managed, responsibly handled, analysed for learning, and subject to quality assurance, in line with IASC Standards for Collective Feedback Mechanisms.



monitoring plan did not clearly explain how systematic monitoring across different risk-rated sites was ensured. While supporting documents exist, they were not consolidated into a clear methodology, and deviations from Minimum Monitoring Requirements (MMRs)<sup>20</sup> were not systematically justified or approved. MMRs were not implemented in 2025 due to rollout delays.

73. The country office did not maintain a consolidated plan, versus actual coverage, tracker, which limited oversight visibility and traceability.

74. Delays in the contracting process of the third-party monitoring significantly reduced monitoring activity implementation compared to plans during the period reviewed.<sup>21</sup>

75. The monitoring team carried out retailer price monitoring and shared results periodically with Supply Chain and Programme teams; follow-up and coordination on how these insights informed transfer values and vendor management were limited. As a result, significant pricing inconsistencies persisted, including unexplained variations in transport mark-ups and commodity prices across and within districts, and even within the same vendor across nearby districts. These discrepancies were particularly evident for cereals and pulses, where sourcing conditions and market prices should be relatively uniform.

*Community Feedback Mechanisms*

76. The toll-free line was not consistently available, as it operated through a single SIM card managed by one staff member not fully dedicated to CFM, increasing the risk of missed calls and inadequate followed up. Case intake, categorisation and follow-up were handled manually using notebooks, Excel files and emails, resulting in delays in case registration, duplicate entries, inconsistent categorisation, documentation gaps, and reduced reliability of CFM data and statistics. Sensitive cases<sup>22</sup> were managed outside the CFM process, reducing traceability and protection safeguards.

77. Beneficiary awareness of the CFM was limited, and visibility materials were not systematically displayed at distribution sites or food-systems project locations, as observed during audit field visits. CFM coverage was particularly low for school feeding and capacity-strengthening activities.

78. Monitoring findings, CFM cases and field observations were not consolidated or jointly analysed to identify recurring issues across interventions. This reduced WFP’s ability to detect systemic patterns, such as challenges in redemption timelines, delays in distributions or recurring beneficiary complaints.

Underlying cause(s):

<i>Process and planning</i>	Absence or inadequacy of local policies/guidelines Inadequate process or programme design Insufficient coordination - internal or external
-----------------------------	--

<sup>20</sup> The WFP Minimum Monitoring Requirements (MMRs) are corporate standards that define the minimum coverage, frequency, and type of monitoring activities that every WFP country office is expected to conduct, regardless of context or size. They establish a baseline for compliance, assurance, risk mitigation, and accountability across WFP programmes.

<sup>21</sup> In the 2025 monitoring plan, 11 of 14 activities had 0% coverage and were deferred to TPM.

<sup>22</sup> Protection, safety and security cases and allegations of misconduct



Resources – People

Insufficient staffing levels

**Agreed Actions** [High priority]

1. The Director of the Country Office will:
  - (i) Finalise and operationalise the monitoring strategy to ensure comprehensive coverage of all programme activities, with a clear risk-based methodology and documented justification and approval of deviations from WFP Minimum Monitoring Requirements.
  - (ii) Strengthen oversight through a consolidated plan-versus-actual monitoring tracker, including coverage delivered through third-party monitoring.
2. The Director of the Country Office will:
  - (i) Strengthen the accessibility, reliability, and traceability of the community feedback mechanisms through improved availability of channels, systematised case management processes, and controlled handling of sensitive cases in line with corporate guidance.
  - (ii) Increase beneficiary awareness and coverage of the community feedback mechanisms, through improved visibility and communication at distribution points.
  - (iii) Provide targeted training to staff on the monitoring framework and use of monitoring and community feedback data to support consistent application of corporate requirements and informed programme decisions.

**Timeline for implementation**

1. 31 December 2026
2. 30 September 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 action plan is entirely at the country office level.

#	Observation	Process area	Owner	Priority	Due date for implementation
1	Governance and risk management	Governance and risk management	Director of Country Office	High	1. 31 July 2026 2. 31 December 2026 3. 31 December 2026
2	Targeting and geographic prioritisation	Targeting and prioritisation	Director of Country Office	Medium	30 June 2026
3	Implementation of food systems and farmer support Initiatives	Programme implementation	Director of Country Office	Medium	1. 31 December 2026 2. 31 December 2026
4	Identity management and cash-based transfer	Identity Management Delivery - Cash-based transfers	Director of Country Office	High	1. 31 December 2026 2. 31 December 2026 3. 31 December 2026
5	Partner management	Cooperating partner management	Director of Country Office	Medium	1. 30 June 2026 2. 30 June 2026
6	Procurement	Supply chain	Director of Country Office	Medium	31 December 2026
7	Monitoring and Community Feedback Mechanisms	Monitoring Accountability to Affected Populations	Director of Country Office	High	1. 31 December 2026 2. 30 September 2026



## Annex B – List of tables and figures

Table 1 - Direct operational costs and beneficiaries assisted in 2025 ..... 5

Figure 1 - Process areas in the audit scope..... 6



## Annex C – Acronyms used in the report

<b>CBT</b>	Cash-based transfer
<b>CFM</b>	Community feedback mechanism
<b>OIGA</b>	Office of Internal Audit, Office of the Inspector General
<b>USD</b>	United States Dollar
<b>WFP</b>	World Food Programme
<b>WINGS</b>	WFP Information Network and Global Systems

## Annex D – Agreed actions terminology

### List of root causes

Category	Root cause
<b>Organisational direction, structure and authority</b>	Unclear direction for planning, delivery, or reporting
	Insufficient authority and/or accountability
	Strategic and operational plans not developed, approved, or not SMART
<b>Policies and procedures</b>	Absence or inadequate corporate policies/guidelines
	Absence or inadequacy of local policies/guidelines
<b>Process and planning</b>	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
<b>Oversight and performance</b>	Insufficient oversight from global headquarters / local management
	Insufficient oversight over third parties
	Oversight plans not risk-informed
	Performance measures and outcomes inadequately measured/established
<b>Resources – People</b>	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
<b>Resources – Funds</b>	Inadequate funds mobilisation
	Insufficient financial / cost management
<b>Resources – Third parties</b>	Insufficient third-party capacity (NGO, government, financial service providers, vendor, etc.)
	Insufficient due diligence of third parties
	Insufficient training/capacity building of cooperating partners' staff
<b>Tools, systems and digitisation</b>	Absence or late adoption of tools and systems
	Inappropriate implementation or integration of tools and systems
<b>Culture, conduct and ethics</b>	Deficient workplace environment
	Insufficient enforcement of leadership and/or ethical behaviours
<b>External factors - beyond the control of WFP</b>	Conflict, security & access
	Political – governmental situation
	Funding context and shortfalls
	Donor requirements
	UN or sector-wide reform
<b>Unintentional human error</b>	
<b>Management override of controls</b>	



## 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:

Priority	Definition
<b>High</b>	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.
<b>Medium</b>	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.
<b>Low</b>	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.<sup>23</sup>

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.

---

<sup>23</sup> 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 harmonized audit rating definitions, as described below:

Rating	Definition
<b>Effective / satisfactory</b>	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.
<b>Some improvement needed</b>	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. Issue(s) 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.
<b>Major improvement needed</b>	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.
<b>Ineffective / unsatisfactory</b>	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. Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area. Urgent management action is required to ensure that the identified risks are adequately mitigated.