

May 2026

Management Comments to the Internal Audit of WFP Operations in Ghana (AR/26/02)

WFP Management acknowledges the findings of the Office of the Inspector General's internal audit (AR/26/02) covering operations in Ghana from 1 January 2025 to 31 December 2025. Management takes note of the overall conclusion that "major improvement needed" and have proactively initiated actions to address all observations. Management reaffirms its full commitment to implementing all agreed actions within the specified timelines, as part of its continued effort to strengthen accountability, operational integrity, and delivery excellence.

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, while national systems for social protection and food and nutrition security continue to evolve. 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. In 2025, WFP's operations in Ghana focused on emergency cash assistance, nutrition support, strengthen food systems, and capacity strengthening.

Management underscores that actions to address several of the identified issues were already underway prior to the audit and reaffirms its commitment to urgently address the remaining weaknesses in governance, risk management, and internal controls. The audit team has taken time to understand the operational context in Ghana by conducting comprehensive interviews with several WFP staff and partner teams. Audit team did a detailed analysis on various functional areas like CBT, Targeting, Procurement, Governance etc. and the outcomes are closely aligned with the management's priorities. WFP Management appreciates the recognition in the audit report that the country office and oversight missions had identified most of the observations prior to the audit. A positive tone at the top, demonstrated through active promotion of strengthened internal controls and enhanced risk management practices across WFP field offices is evident.

WFP Management acknowledges the overall audit rating of "**major improvement needed**" comprising three high-priority and four medium-priority observations contained in the audit report. WFP Management fully endorses the corresponding agreed actions, which are closely aligned with existing management priorities and control-strengthening efforts. WFP

management has initiated implementation of the specific activities under each of the agreed action items including but not limited to strengthening of internal controls by strengthening internal controls through the review of committee TORs, clarification of decision-making thresholds, and formalization of reporting lines, completion of country office SOPs, and targeted staff capacity strengthening activities, with completion of all the activities expected in line with the agreed timelines, ranging from 30 June 2026 to 31 December 2026.

Regarding the high-priority observations, WFP Management recognizes the need to strengthen governance and risk management by updating the risk register to better reflect operational realities and risk appetite, conducting a structured fraud-risk assessment for higher-risk activities, clarifying cross-functional roles and accountabilities, finalising and operationalising corporate-aligned standard operating procedures for priority process areas, and reinforcing governance and oversight of high-risk activities through stronger reporting, escalation and dashboard-based monitoring. For Beneficiary Identity Management and cash-based transfers, WFP Management will establish approved identity management SOPs, strengthen the set-up and activation of SCOPE interventions, and improve beneficiary-level assurance, reconciliation and end-to-end traceability of payment instruments, including cards and SIMs, to enhance data integrity, custodial control and the detection of mismatches, non-redemption and unusual payment patterns.

For monitoring and community feedback mechanisms, WFP Management will finalise and operationalise the monitoring strategy, strengthen plan-versus-actual monitoring oversight, improve the accessibility, reliability and traceability of community feedback mechanisms, increase beneficiary awareness through improved visibility and communication, and provide targeted staff training to strengthen the use of monitoring and feedback data for informed programme decisions.

WFP Management appreciates the audit team's engagement and constructive dialogue throughout the process and considers the outcomes a valuable roadmap for strengthening WFP operations in Ghana.

The Country Office, with support from the Global Headquarters, will closely monitor the full implementation of these actions and report progress through established corporate mechanisms. WFP Management is confident that the implementation of the agreed actions by the respective due dates will play an important role in strengthening governance, risk management, internal controls and operational effectiveness in Ghana.