World Food Programme
Programme Alimentaire Mondial
Programa Mundial de Alimentos
برنامج الأغذية العالمي

SAVING LIVES
CHANGING LIVES

May 2026

Management Comments to the Internal Audit Report of WFP in Somalia (AR/26/04)

WFP Management thanks the Office of Internal Audit for their review and acknowledges the observations presented in its internal audit report on operations in Somalia for the period 1 January 2024 to 30 June 2025. Management reaffirms its commitment to implementing all agreed actions within the specified timelines as part of its continued efforts to strengthen accountability, operational integrity and delivery effectiveness.

Somalia continues to operate in a highly complex humanitarian context characterised by protracted conflict, climate-related shocks, large-scale internal displacement and constrained access. During the audit period, the Country Office managed a rapidly evolving operational environment marked by significant funding reductions, repeated prioritisation exercises and operational scale-down, while continuing to deliver life-saving assistance, maintain an effective control environment, and ensure strong engagement with donors, government counterparts and inter-agency partners.

Management appreciates the progress recognised by the audit since the previous review, particularly in strengthening beneficiary targeting, identity management controls, and monitoring and community feedback mechanisms. The audit also assessed risk governance and supply chain investments made through the Global Assurance Project. In addition, Management appreciates the audit's recognition of strong donor engagement in WFP's operations in Somalia, supported by transparent engagement and improvements in reporting. Management equally recognizes that continued progress in implementation of actions will be essential to sustain this confidence.

WFP Management takes note of the audit's overall rating of "some improvement needed" and acknowledges the recommendations, comprising two high-priority observations and four medium-priority observations. Management is committed to implementing all agreed actions within the stipulated timelines, and progress against each high-priority observation is detailed below.

For the high-priority observation on operational delivery and reporting, Management acknowledges the need to strengthen data consistency, reconciliation processes and reporting reliability. The Country Office will establish a standardised monthly reconciliation process consolidating data from corporate systems, cooperating partner reports and financial service provider data, supported by a common reconciliation template and clearly defined roles and responsibilities. In addition, the Country Office will ensure consistent use of corporate systems including Partner Connect across all area offices to strengthen real-time visibility of distribution progress and support timely corrective action.

Regarding the high-priority observation on targeting governance and implementation, Management acknowledges the need to continue to prioritize its efforts to strengthen targeting. WFP will further formalise governance arrangements and strengthen the systematic application and monitoring of targeting approaches, including vulnerability-based targeting, in a resource-constrained environment. The Country Office will finalise and approve the terms of reference of the Targeting Working Group and update the targeting strategy and standard operating procedures to reflect current methodologies and clarify roles and responsibilities. A cost-efficiency

analysis of vulnerability-based targeting data-collection modalities will be conducted to inform decisions on scale-up in light of access, security and funding constraints. Management will also establish a structured monitoring approach covering all targeting methodologies.

WFP Management appreciates the audit team's engagement and constructive dialogue throughout the process. The Country Office, with support from relevant headquarters divisions, will closely monitor the full implementation of these actions and report progress through established corporate mechanisms. WFP remains committed to continuous improvement, operational excellence and accountability to affected populations, partners and donors.