

6th October 2026

Management Comments to the Internal Audit Report of WFP Operations in Nigeria (AR/26/09)

WFP Management welcomes the observations made by the Office of the Inspector General (OIG) in its internal audit report on WFP operations in Nigeria (AR/26/09), covering the period from 1 January 2025 to 31 December 2025.

WFP's operations in Nigeria are guided by the Country Strategic Plan (CSP) covering the period March 2023 to December 2027. The plan includes five integrated outcomes focusing on crisis response, nutrition, livelihoods, capacity strengthening, and on-demand services. In 2025, the Nigeria Country Office undertook a beneficiary re-verification exercise in collaboration with state authorities, national partners, and the Food Security Cluster. During the year, WFP provided unconditional resource transfers to 1.8 million people through a combination of e-vouchers, cash-based transfers and in-kind food assistance. WFP tried to adopt community driven solutions. For example, the country office and national partners piloted locally produced nutrient-dense blended flour (Tom Brown) to treat moderate acute malnutrition among children aged 6 to 59 months. WFP continued to support households and communities in adopting locally led, climate-adaptive livelihood strategies to strengthen their incomes and resilience. As mentioned by partners met during the audit execution, the WFP-led enabling services of the United Nations Humanitarian Air Service, Logistics Sector and Emergency Telecommunications Sector remained critical for humanitarian operations across the Northeast.

WFP Management is pleased that the audit report acknowledges that the Country office was able to maintain the strengths in programme delivery identified in previous audits. It confirmed that Nigeria benefited from the experience and talent of its staff, continuity in leadership and regular efforts in ensuring continuous improvement for key process. The feedback from engagement with key stakeholders, such as donors, the United Nations Resident and Humanitarian Coordinator, Nigeria Government and cooperating partners, highlighted that WFP was a trusted partner and leader in humanitarian response. The review confirm that the Country Office has the foundation for ensuring, despite the funding shortfalls, some continuity of operations in the North-east and North-west of Nigeria

WFP Management appreciates the emphasis on risk to handover and humanitarian transition plans, data protection controls, access to humanitarian assistance and services, assessment and control over retailer network, plug Pay data validation and reconciliation process, cooperating partners and capacity oversight, supply chain planning and supplier management and data reliability and monitoring arrangements

WFP Management recognizes the audit's overall conclusion of **"some improvement needed"** and agrees with one high risk and seven priority medium risk observations contained in the audit report. The findings and corresponding agreed actions are appropriately aligned with the existing management priorities, and with their implementation initiated and completion expected within the agreed timelines



WFP Management acknowledges the focus area of the high-priority observations: risk to hand-over and transition plans. WFP Management is committed to aligning with the Inter-Agency Standing Committee (IASC) Humanitarian Reset Initiative that is aimed at improving efficiency of humanitarian actions and promotes a transition to locally led coordination and delivery of responses. This encompasses. (i) developing a plan detailing country office roles and responsibilities, activities, and timelines for supporting the humanitarian transition process and share the plan with relevant stakeholders, (ii) Expanding needs and accessibility analysis for all relevant local government areas, share the analysis and advocate for access with relevant stakeholders, and (iii) Mapping transition-related risks and share the analysis with WFP leadership team to inform discussions with relevant external stakeholders on the transition timeline.

Furthermore, WFP Management confirms that efforts are underway to address the Seven (7) medium-priority findings and ensure the assessed governance arrangements, risk management, and controls are effective to guarantee reasonable assurance that the objectives of the Nigeria Country Office can be achieved.

WFP Management will undertake regular reviews of outstanding agreed actions and provide updates through the corporate tracking system (**R2 Risk review system**) and as well engage WACARO to provide guidance and technical support as required.

WFP Management would like to thank the Office of the Inspector General (OIGI) for its thorough analysis and excellent collaboration with the Country Office team. Implementation of the agreed actions will serve as a valuable instrument to improving operational effectiveness, as well as to further strengthen the governance, risk management, and internal control processes of WFP's operations in Nigeria.