

Internal Audit of WFP Operations in Zimbabwe

Office of the Inspector General
Internal Audit Report AR/26/10

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I. Executive summary

WFP in Zimbabwe

1. As part of its annual workplan, the Office of Internal Audit conducted an audit of WFP operations in Zimbabwe. The audit focused on governance, risk management, cooperating partner management and procurement. It also included tailored reviews of needs assessment and targeting, identity management, accountability to affected populations, logistics, cash-based transfers and in-kind delivery, and monitoring.
2. The audit covered the period from 1 January to 31 December 2025. During this period, WFP's direct operational expenses in Zimbabwe were USD 39 million.

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.

Positive findings

4. Over the audited period, the country office assisted approximately 1.1 million beneficiaries despite a challenging operating environment marked by declining funding. External stakeholders recognised WFP as a trusted and strategic partner, highlighting its technical expertise, operational capacity, and long-standing contributions to national food security, resilience-building, and emergency preparedness efforts.
5. The country office demonstrated awareness of the evolving context and the implications of declining humanitarian resources on the sustainability of future operations. The draft Country Strategic Plan for 2027–2030 envisages a shift from direct implementation towards systems strengthening, technical assistance and service provision in areas where WFP has a recognised comparative advantage. The office also completed an organisational realignment to prepare for the strategic transition, while implementing efficiency measures and plans to conduct a further review of staffing profiles and capacity to ensure that the future structure is aligned with strategic priorities and delivery requirements. These initiatives were implemented during a period of significant organisational transformation, workforce adjustments and transition planning for the next Country Strategic Plan, requiring management to balance operational delivery with strategic repositioning. As these initiatives continue to advance, their successful implementation remains critical to ensuring the long-term sustainability of operations.
6. The country office has also taken steps to strengthen operational processes and internal controls through organisational changes and the deployment of corporate digital solutions. These included the establishment of a cross-functional unit to improve oversight and coordination, the segregation of vendor management and procurement roles, and preparations for the implementation of a corporate system supporting monitoring and feedback management. Management was aware of several control weaknesses and had planned or initiated corrective



measures in several areas. Some identified control gaps are also expected to be mitigated through the transition to the next Country Strategic Plan and evolving implementation model.

Actions agreed

7. The audit report contains nine reported observations. The following two observations outline high-priority actions requiring urgent management attention.

8. **Observation 2: Risk management** – The country office should strengthen its risk management and oversight framework to support informed decision-making and implementation of its operations. Whilst management demonstrated awareness of key operational risks, oversight activities were not consistently structured, risk-informed, coordinated or systematically followed up. Risk-based methodologies were not fully defined across key assurance processes, oversight recommendations were not centrally tracked and analysed, and several governance committees were either inactive or only partially operational during the audit period.

9. **Observation 8: Procurement** – Although recent organisational changes improved segregation of duties, procurement governance requires further improvement. In the audit period, procurement processes were affected by limited availability of qualified vendors and competition, inconsistent solicitation practices, gaps in offer, delivery and performance evaluation documentation. While market assessments and vendor roster clean-up exercises were completed in 2026, procurement strategies still require strengthening to mitigate supplier concentration and market-related risks. Given the intended shift towards service provision and systems strengthening, there is a need for a stronger procurement and supplier management framework to ensure value for money, mitigate risks and support future programme priorities.

10. The audit also identified seven medium-priority observations highlighting opportunities to strengthen engagement and formalisation of agreements with Government counterparts; improve beneficiary targeting, verification and identity management processes; enhance the management and use of community feedback information; strengthen risk-informed cooperating partner management; improve monitoring planning, data triangulation and use of results; review logistics contracting methodologies; and further formalise cash-transfer reconciliation processes.

11. Management has agreed to address the nine 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

Zimbabwe

13. Zimbabwe is a lower-middle income country with an estimated population of around 17 million. It ranked among the lower tiers globally on governance indicators, with a score of 22/100 on the 2025 Transparency International Corruption Perceptions Index, placing it 157 out of 182 countries. Zimbabwe continues to face a complex humanitarian situation shaped by economic challenges, climate-related shocks, and public health emergencies, which place sustained pressure on vulnerable populations, government systems, and humanitarian actors.

14. In 2025, several factors influenced humanitarian needs in Zimbabwe. The country continued to experience the effects of a severe El Niño-induced drought, compounded by erratic rainfall, floods, and disease outbreaks. The drought affected an estimated 7.6 million people—nearly half of the population—and contributed to significant food insecurity and loss of livelihoods. Flooding, heavy rains, and related hazards also caused infrastructure damage and disruptions to basic services, while outbreaks of diseases such as cholera compounded humanitarian pressures.

15. In parallel, migration flows continued both within Zimbabwe and across its borders—particularly towards neighbouring countries—placing additional strain on services and support systems in affected communities.

WFP operations in Zimbabwe

16. WFP's operations in Zimbabwe are guided by its Country Strategic Plan (CSP) covering the period from July 2022 to December 2026, with a total budget of approximately USD 593.5 million over the implementation period.

Emergency food assistance

17. WFP implemented large-scale emergency food assistance programmes, primarily through Lean Season Assistance (LSA) and urban cash interventions. In 2025, the LSA programme reached almost 1 million food-insecure people, with over 32,000 metric tons of food distributed to stabilise consumption and prevent negative coping strategies. In urban areas, cash-based transfers were provided to approximately 10,989 beneficiaries in vulnerable households.

Support to refugees

18. WFP maintained dedicated assistance to refugees living primarily in the Tongogara Refugee Settlement (TRS). In 2025, approximately 12,000 refugees and asylum seekers were supported through a combination of in-kind food assistance and cash transfers.

Resilience activities: Integrated Rural Resilience Building (IRRB) and Food Assistance for Assets

19. WFP resilience interventions included climate-smart agriculture, asset rehabilitation and livelihood diversification. In 2025, food-for-assets activities supported 3,100 smallholder farmers, while asset rehabilitation benefited an additional 15,500 participants. Complementary technical activities were also implemented, directly reaching targeted farmer groups to improve agricultural productivity and income diversification.

Anticipatory action, disaster risk management and system strengthening

20. In 2025, WFP scaled up anticipatory action and disaster risk management interventions to mitigate the impact of climatic shocks, particularly drought. These included early warning-linked actions, support to national preparedness systems and community-level risk reduction measures. Operations also focused on strengthening national systems in social protection, food systems and emergency preparedness, working in close coordination with the Government and partners to improve long-term food security outcomes.

Country Strategic Plan 2027-2030

21. At the time of the audit reporting, the country office was finalising its new CSP 2027-2030 to be presented to the WFP Executive Board in November 2026. Under the new CSP, the country office aims to shift from direct implementation towards government ownership and systems strengthening, focusing on resilience building, climate adaptation, food systems transformation, and technical assistance to national institutions. It will also maintain surge capacity and operational readiness to respond to humanitarian crises and continue providing services, particularly in supply chain management and data and analytical support, to humanitarian and development partners.

22. In 2024–2025, the WFP Zimbabwe Country Office implemented an organisational review in response to declining humanitarian funding, corporate efficiency measures, and a strategic shift towards systems strengthening and service delivery. The exercise redistributed roles and responsibilities to align the office structure with evolving programmatic priorities and strengthen governance and oversight. It resulted in the separation of more than 30 staff members by the end of 2025, and at the time of audit planning, the office had 148 staff.

WFP's organisational redesign and funding context

23. Following the organisational structure review in 2023, WFP announced in October 2024 the adoption of a "one integrated global headquarters" model, which became operational on 1 May 2025. This model aims to ensure better support for country offices by consolidating the delivery of key enabling services through a network of global hubs. Further, in February 2025, WFP emphasised the implementation of cost-efficiency measures in view of donor forecasts and the overall widening resource gap.

24. In March 2025, WFP issued a Management Accountability Framework, aimed at enhancing accountability, authority, performance, and results across country offices, regional levels, and global operations - the latter two being now part of Global Headquarters. The framework outlines functional roles and responsibilities at various levels, including country directors, regional directors, and global functions. It establishes a support structure with a defined chain of command and explicit accountability, aiming at ensuring flexibility and operational efficiency.

Objective, scope and methodology of the audit

25. 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 Zimbabwe. 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.

26. The audit focused on Activities 1 and 3 under Strategic Outcomes 1 and 3 of the CSP, which totalled USD 35 million in expenditure for 2025, representing 90 percent of the total direct

operational costs for the year. In 2025, under activities 1 and 3, the country offices reached all beneficiaries assisted during the year. Table 1 summarises the direct operational costs and beneficiaries assisted in 2025.

Table 1 – Direct operational costs and beneficiaries assisted in 2025¹

Activity	Direct operational costs (USD millions)	Percentage of total	Beneficiaries (million)	Percentage of total
Activity 1: Provide unconditional humanitarian cash and food transfers to food-insecure people in targeted areas while supporting national institutions in delivering social and humanitarian assistance (SO 1: Food- and nutrition-insecure populations in targeted rural and urban areas meet their food and nutrition needs at all times, including during crises.)	29	74%	1.05	99%
Activity 3: Provide conditional cash and food transfers along with training and tools to rural communities in conjunction with technical assistance for community members and national and subnational authorities. (SO 3: By 2026, targeted rural populations achieve climate resilient livelihoods, sustainable management of natural resources and enhanced participation in local markets and value chains)	6	16%	0.01	1%
Sub-total: activities in the audit scope (2025)	35	90%	1.06	100%
Other activities not in the audit scope	4	10%	0,00	0%
Total Country Strategic Plan Direct Operational Costs in 2025	39	100%	1.06	100%

27. The audit covered the period from 1 January to 31 December 2025. When necessary, the audit reviewed transactions and events pertaining to other periods.

28. In defining the audit scope, the Office of Internal Audit considered coverage by the following second and third-line oversight providers:

- The functional oversight mission on Food Quality and Safety, December 2024.
- The CSP 2022-2026 Evaluation (at draft report stage during the audit planning) that informed the design of the new CSP, the ongoing evaluations of the Green Climate Fund (GCF) project 'Integrated Climate Risk Management for Food Security and Livelihoods in Zimbabwe' focusing on Masvingo and Rushinga districts; and of the "SAIO – Fostering Community Resilience in Southern Africa by Strengthening Urban Preparedness Systems 2021-2026".
- The Internal Audit of Corridor Management AR-25-22, and the ongoing Internal Audit of Position Abolition Under the Ad Hoc Framework in WFP.

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

¹ Data source: WFP Zimbabwe 2025 Annual Country Report

Figure 1 - Process areas in the audit scope**Full audit coverage:****Partial audit coverage:**

30. The audit mission took place from 18 to 29 May 2026 at the country office in Harare and included visits to sites in the Masvingo field office.

31. 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:

- 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
- Applicable international standards and frameworks.
- Agreements and donor requirements, including bilateral agreements, Memoranda of Understanding and other applicable operational agreements in support of the CSP.
- Best practices in humanitarian operations, logistics, supply chain management and programme delivery, including benchmarks set by UN system-wide coordination bodies or peer organisations.

32. The above criteria guided the audit of the WFP Zimbabwe 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.



33. 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 18 August 2026, and final comments were received on 7 September 2026.

34. 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

35. The audit resulted in nine observations relating to governance and risk management, needs assessments, targeting and identity management, community feedback mechanisms, cooperating partner management, monitoring, procurement, logistics, and cash-based transfers. 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

36. Stakeholders met by the audit team praised the WFP's role in the country as a humanitarian actor and partner and the trusted, longstanding partnership with government institutions, while the major donor praised the successful implementation of a funded project, which was subsequently portrayed as a success story in their annual publication.

37. In a challenging contextual and funding context, the country office leveraged WFP mechanisms for corporate funding allocation and worked on shifting its position, building on its comparative advantages: the new CSP (under approval) formalises the shift from direct implementation towards government ownership, systems strengthening, and service provision, and within the Humanitarian Reset² WFP will assume a leading role in specific areas related to resilience and climate change.

38. Since 2024, the country office has strengthened its governance and oversight through the completion of its organisational alignment and the reallocation of some roles and responsibilities, which led to improved segregation of duties, coordination and accountability.³ It will carry out a new staffing profile and structure review to ensure alignment with the needs of the new strategy implementation. Given that some steps towards the new structure have already been taken and that the review will necessarily follow the Executive Board's approval of the CSP, this report will not recommend any specific action.

39. The audit reviewed country office activities related to the CSP and its strategic agreements, consulted relevant counterparts within the UN and humanitarian community, government entities and donors. It also reviewed risk management processes and examined the adequacy of governance and management oversight, including segregation of duties and follow-up of oversight activities.

Observation 1. Working with the Government and visibility of achievements

40. There is a need to strengthen the structure and formalisation of the engagement with Government counterparts.

² Launched in March 2025 it is a collective effort to make humanitarian action faster, more accountable, and more impactful, while strengthening a future-fit system centred on people affected by crisis

³ These included the segregation of the Supplier Relationship Management (SRM) team from the Procurement unit, the creation of a new cross-cutting unit with an operational oversight and coordination role, and the upgrade of a few positions



Zimbabwe Livelihood Assessments (ZimLAC)⁴

41. In response to the Government's request to the wider humanitarian community, the country office supported the government-led livelihood assessments, covering almost 30 percent of the total requested amount and providing staff to the exercise. The definition of the contributed amount was not supported by clear assessment and allocation criteria, nor was there coordination with the other involved actors, despite the request also being channelled through the Resident Coordinator's office.

42. The country office informed the Government of the amount contributed through a letter, yet an agreement was not formalised, and aspects such as roles, responsibilities, objectives and payment modalities remained undefined. The country office made individual payments to participating government staff to cover their daily subsistence allowance. While the allowance amount was defined by a UN circular, the processes for identifying and verifying recipients remained unstructured. Furthermore, individual payments made through the WFP financial service provider (FSP) resulted in higher financial costs.

Assistance to refugees

43. In 2025, UNHCR handed the TRS registration and data management processes over to the Government. The country office had begun discussions with headquarters units about the necessary legal arrangements; however, at the time of the audit, it was still operating under the original setup. There is a need for a new, specific memorandum of understanding or data-sharing agreement with the Government to define governance and operational aspects, including the direct collection of beneficiary consent and the establishment of independent data verification.

Visibility of WFP's work and achievements

44. While the relationship between WFP and government counterparts at the central level is widely recognised as longstanding and well established, local government representatives consulted during the field visits demonstrated limited awareness of WFP's projects and achievements in their respective areas.

45. The major donor met reported the need for stronger coordination to enhance visibility, particularly through participation in hand-over ceremonies, a major tool to support advocacy efforts with their capital. The contribution agreements for rural resilience require visibility signs at project sites, which were not in place. The country office visibility approach and tools need to be tailored to resilience activities.

Underlying cause(s):

<i>Organisational direction, structure and authority</i>	Unclear direction for planning, delivery, or reporting Strategic and operational plans not developed, approved, or not SMART
<i>External factors - beyond the control of WFP</i>	Funding context and shortfalls

⁴ ZimLAC is the government-led, multi-stakeholder annual livelihoods and food security assessment that provides evidence on humanitarian needs, vulnerabilities, and food insecurity to guide targeting and response planning

Agreed Actions [Medium priority]

- 1) The Director of the Country Office will:
 - (i) Establish a clear framework for collaborating with the Government, to ensure proper formalisation of agreements, a clear definition of roles and responsibilities, and coordination mechanisms to avoid duplication and overlaps across humanitarian actors.
 - (ii) For the annual ZimLAC engagements, establish formal implementation agreements and reassess payment modalities in view of financial cost reduction.
 - (iii) Formalise a data sharing agreement with the Government counterparts regulating the assistance to refugees in the Tongogara Settlement, including beneficiary consent, and define independent verifications for reliance in operations.
- 2) The Director of the Country Office will develop a comprehensive visibility and communications strategy aligned with the Country Strategic Plan, including mechanisms to strengthen accountability to the affected population and community awareness of WFP support and outcomes, as well as to enforce donor visibility requirements.

Timeline for implementation

- 1) 31 March 2027
- 2) 31 March 2027

Observation 2. Risk management**Risk Management unit role and work plan**

46. In 2025, the Risk Management unit role was expanded to cover other tasks (*refer also to [Procurement](#)*), however a work plan for the year was not available. Although several functional field missions were planned, only two joint oversight missions were conducted, covering two sub-offices and a limited scope.⁵ These missions identified multiple high-risk observations and corresponding actions.

47. The 2026 mission plan included cooperating partner verifications and one planned visit to each of the three sub-offices, not yet carried out at the time of the audit.

Risk assessments

48. The country office had not consistently defined risk-based methodologies to inform oversight planning and decision-making across key assurance processes.

49. The Risk Management unit's work planning was not supported by a documented risk assessment and prioritisation methodology, and oversight planning was not consistently coordinated across functional assurance activities. As a result, assurance and oversight activities were not systematically targeted to higher-risk areas. This was reflected in weaknesses identified in cooperating partner oversight, monitoring, planning and procurement governance arrangements, as detailed in the related observations.

⁵ The missions covered the Bulawayo and Masvingo offices, and focused on finance, admin and service management, including the Masvingo new office set-up



50. In addition, the risks associated with involving Ministry staff in procurement activities funded through the Ministry's own earmarked resources — including potential implications for independence — were not assessed, and the roles and responsibilities of the parties involved were not formally defined, despite the arrangement being used to access technical expertise unavailable within the Country Office.

Recommendations Follow-up

51. Responsibility for implementing recommendations and actions arising from oversight activities was decentralised to individual functional units. However, no structured process or tool was in place to support consolidated tracking, prioritisation, follow-up, or trend and root-cause analysis to inform management decision-making. Oversight activities included reviews by the Risk Management unit and functional units, due diligence processes, and mitigation actions recorded in the Risk Register.

52. The audit found that some of these actions had not been adequately followed up on or implemented, for example, the FSP's agent network monitoring and its feedback and complaint mechanism assessment for reliance and coordination, as well as a competitive tender process for financial services.

Set-up and operationalisation of Committees

53. The country office maintained and updated a list of (20) internal committees, in line with WFP guidance. However, some senior staff served on multiple committees, which may affect workload distribution and committee effectiveness. The full implementation of recent organisational changes and the planned ones may further increase this risk.

54. Several committees were either inactive or only partially operational during 2025, with some resuming activities in 2026. For example, neither the Targeting Working Group nor the Risk Committee convened in 2025, although the Risk Committee met once in 2026 to reactivate its operations. Meetings of the Cash Working Group (CWG) were irregular and did not fully cover all responsibilities within its mandate. Specific actions required to strengthen the functioning of the reviewed committees are detailed in the relevant sections of this report.

Underlying cause(s):

<i>Process and planning</i>	Unclear roles and responsibilities
<i>Resource - People</i>	Insufficient staffing levels
<i>Oversight and performance</i>	Oversight plans not risk-informed

Agreed Actions [High priority]

The Director of the Country Office will:

- (i) Following the clarification of the role, scope and structure of the Risk Management unit, define a risk and priority-based plan of work, resulting from a clear methodology, and aligned with other cross-functional oversight activities.
- (ii) Establish a risk-based framework for the oversight of cooperating partners, monitoring activities and procurement arrangements to systematically assess and prioritise risks, and direct assurance and monitoring efforts to higher-risk areas. The framework should also provide for the clear definition and documentation of roles, responsibilities, and mitigation measures for arrangements involving external stakeholders.
- (iii) Establish a process and tools to capture and follow up on recommendations and actions from all oversight activities; carry out trend analysis and share information for decision making.
- (iv) In consultation with headquarters units as relevant, carry out a review and streamline existing committees' structures, clarifying mandates, memberships, and responsibilities, and strengthen their effectiveness, coordination, and participation, through properly allocated staff and phased workloads.

Timeline for implementation

31 March 2027

Needs assessments, targeting and identity management

55. The country office applied a structured approach to needs assessment, targeting and beneficiary management. It used ZimLAC outputs and Vulnerability Analysis and Mapping (VAM) assessments to inform geographic prioritisation, programme design and targeting decisions for activities including LSA and Food Assistance for Assets (see also [Working with Government and visibility of achievements](#)).

56. Assistance to refugees followed a status-based approach, whilst assistance to other beneficiary groups applied vulnerability-based targeting. Beneficiary registration, enrolment and assistance delivery are managed through SCOPE,⁶ with cooperating partners collecting beneficiary data under WFP supervision.

57. During the audit period, UNHCR managed registration and data management processes for TRS and transferred these responsibilities to the Government towards the end of 2025. The country office had also obtained the necessary headquarters approvals and was progressing the transfer of beneficiary data to the Government of Zimbabwe to support continuity of assistance following programme completion.

58. The audit reviewed needs assessment, targeting, beneficiary registration, identity management and data quality processes to assess whether beneficiary information was accurately maintained and effectively used to identify, select and support eligible beneficiaries throughout the programme lifecycle.

⁶ WFP's beneficiary information and transfer management platform.

Observation 3. Targeting and identity management processes

Beneficiary verification and data quality

59. The country office conducted verification activities during programme implementation but did not apply a structured, documented and time-bound process to verify beneficiary information prior to assistance delivery. Verification delays affected the accuracy of entitlements in LSA activities. Audit review highlighted that approximately 8,980 households were registered with inflated household sizes. A subsequent verification by the country office found that 43 households had redeemed more assistance than they were entitled to receive, resulting in excess assistance worth USD 3,356, which was later corrected.

60. In refugee operations, the transfer of registration and data management responsibilities from UNHCR to the Government removed established data validation and verification safeguards. The country office continued to rely on existing data-sharing arrangements as the caseload expanded, reducing assurance over the accuracy of beneficiary information and allowing additional beneficiaries to be added to the caseload without adequate verification (see also [Working with Government and visibility of achievements](#)).

61. SCOPE beneficiary information contained data quality issues, including duplicate identifiers, duplicate contact details, inconsistent credential use and records that remained active despite not progressing to programme enrolment. Beneficiary information received through the registration process was not systematically reviewed, updated, and validated before the delivery of assistance. As a result, errors remained in beneficiary records, reducing visibility over beneficiary status and the reliability of information used for targeting and assistance delivery.

Targeting and beneficiary selection

62. Beneficiary redemption patterns indicated that beneficiary profiles, targeting decisions and assistance modalities did not consistently reflect current circumstances and programme requirements.

63. During the field visit to TRS, individuals no longer residing in the camp continued to redeem cash assistance through proxy arrangements. In addition, cash redemption exceeded in-kind redemption rates, averaging 100 percent compared with 87 percent for in-kind assistance, suggesting that beneficiary circumstances and preferences may have evolved beyond the assumptions underpinning the status-based assistance model. These patterns highlighted the importance of periodically reviewing the refugee caseload and beneficiary profiles to support the country office's planned transition towards greater self-reliance and resilience-based assistance.

64. Similar patterns were observed across other programmes. Approximately 12 percent of targeted LSA beneficiaries did not redeem assistance during the lean season, indicating gaps between selected beneficiaries and actual needs at the time of delivery. In Food for Asset activities, incomplete beneficiary data limited the assessment of compliance with eligibility criteria, including active household composition. As a result, internal audit could not reliably determine the extent to which targeted beneficiaries met the established eligibility criteria. Based on the available data and application of established eligibility criteria, internal audit estimated inclusion rates of 16 percent in Harare and 14 percent in Masvingo.

65. Subsequent analyses by VAM teams and monitoring reports identified recurring issues related to vulnerability patterns and beneficiary selection. The country office did not systematically use

beneficiary information, verification outcomes, monitoring results and redemption trends to review beneficiary profiles, refine targeting approaches or inform programme adjustments.

User access Management

66. In SCOPE, users held roles across approval, verification and distribution functions. Account deactivations occurred following audit enquiries, indicating that access exceptions and segregation-of-duty conflicts were not routinely identified and resolved.

Underlying cause(s):

<i>Oversight and performance</i>	Insufficient oversight from local management
<i>Process and planning</i>	Inadequate process or programme design

Agreed Actions [Medium priority]

- 1) The Director of the Country Office will establish periodic oversight of beneficiary management and targeting activities, through the Targeting Working Group, including reviews of beneficiary caseloads, verification outcomes, monitoring findings, redemption trends and beneficiary selection results, to inform programme adjustments and ensure timely implementation of corrective actions.
- 2) The Director of the Country Office will establish and implement procedures for timely verification of beneficiary information, validation of new refugee caseloads, and periodic identity management user access reviews and data quality controls.

Timeline for implementation

- 1) 30 September 2027
- 2) 30 September 2027

Community feedback mechanism

67. In 2025, the Zimbabwe Country Office operated a multi-channel community feedback mechanism (CFM), comprising an internally operated hotline and call centre, onsite help desks and suggestion boxes. Through these channels, it received approximately 18,500 feedback, of which 57 percent through the hotline and 41percent through the help desk.

68. Since 2023, a centralised dashboard has enabled timely monitoring and analysis of feedback volumes, categories, and resolution status. Analysis of 2025 feedback data showed that 38 percent of submissions were requests for assistance, indicating strong beneficiary awareness of WFP support. In addition, several reported protection concerns fell outside WFP's operations and mandate, reflecting the level of trust affected communities place in WFP.

69. At the time of the audit execution, the country office was in the pipeline for the implementation of the WFP corporate Customer Relationship Management platform (SugarCRM), for which it had completed the training and preparatory work.⁷

⁷ SugarCRM is WFP corporate platform that supports CFM and Process Monitoring. The go-live was expected by the end of August 2026.



70. The new (draft) CSP envisions transforming the WFP CFM from an operational feedback channel into a broader platform for accountability and decision-making, integrated with national and UN systems.

71. The audit reviewed key elements of the country office's CFM relating to reach and accessibility, case handling procedures, information management system, analysis, reporting and tracking of feedback, and quality assurance procedures.

Observation 4. Community feedback mechanism

72. In 2025, the country office operated its CFM with an Excel-based tool and, to strengthen its tools and process, in 2026, it introduced WFP's corporate solution to automate the data entry process. It also expanded the information collected and refined the categorisation framework by introducing more detailed and specific categories, although some duplication in classification remains.

73. The CFM team analysed feedback received and shared it via e-mail with the head of the relevant sub-office for follow-up and closure, copying relevant programmatic units. However, the office had not established a detailed escalation matrix or formal mechanisms for timely discussion and resolution of feedback.

74. While relevant sub-offices periodically updated information on actions taken, they frequently captured it at a high level, focusing on results, limiting its usefulness for detailed analysis. A quality review mechanism was reportedly in place, although not formalised, to assess the call centre functioning. However, it did not extend to reviewing the effectiveness and adequacy of actions taken by sub-offices.

75. Some protection-related feedback received through a third party and categorised by the office procedure under CFM was not managed through the existing CFM process and tools. From March 2026, the key points resulting from the third-party reports were shared via e-mail with the Head of the relevant Sub-offices, but not formally followed up on, where necessary.

76. The CFM team maintained a real-time dashboard to assess the status of the actions (ref to paragraph 68) and prepared quarterly reports on reach and statistics, key and emerging issues and related recommendations. However, the reports were at times high-level and lacked a structured root cause analysis to inform programmatic decisions. Furthermore, despite the requirement in the country office's standard operating procedures to produce monthly reports, these were not available.

77. The implementation of the corporate platform SugarCRM offers an opportunity to enhance and strengthen CFM process, controls and guidance to support more effective and consistent management of the mechanism.

Underlying cause(s):

<i>Tools, systems and digitisation</i>	Inappropriate implementation or integration of tools and systems
<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 [Medium priority]

The Director of the Country Office will, leveraging the implementation of the corporate system, update the CFM operational guidance and clarify roles, responsibilities, process steps and controls over feedback collection, trend and root cause analysis, follow-up and escalation, including a mechanism for sharing information with relevant stakeholders to inform decision-making.

Timeline for implementation

31 March 2027

Cooperating partners management

78. In 2025, the country office engaged with 17 non-governmental organisations, seven international and nine national cooperating partners, issuing related purchase orders valued at USD 4.6 million to implement activities across diverse and geographically dispersed locations.

79. Cooperating partner management was implemented in a cross-cutting manner, with administrative processes overseen by the Operations and Contracting Services unit, while programme teams were responsible for implementation. Governance processes, including the technical review panel and cooperating partner committees, were operational and identified issues during the selection process.

80. The country office also used the United Nations Partner Portal (UNPP) for partner selection and due diligence processes and partner connect for reporting and field-level agreement management, in line with corporate requirements.

81. The audit reviewed key controls governing cooperating partner management, focusing on the selection process, due diligence and capacity assessments, management of field-level agreements, reporting, performance evaluation, and capacity-building processes.

Observation 5. Management of cooperating partners

Partner due diligence

82. Due diligence was not consistently refreshed at the field-level agreement renewal stage, limiting visibility over partners' current compliance status and capacity. Of the partner profiles reviewed, five partners had prevention of sexual exploitation and abuse profiles that were not validated, despite being engaged in programme implementation activities and interacting with beneficiaries.⁸ As a result, the due diligence process did not provide effective assurance over partner compliance with safeguarding requirements and eligibility at the time of engagement.

Reporting requirements, validation and performance signals

83. Reporting requirements were extensive in respect of implementation timelines. Cooperating partners indicated that frequent reporting within short delivery periods constrained their capacity to prepare and validate reports and to focus on implementation. While daily and weekly distribution reports were required, there was limited evidence of systematic review of these reports beyond the monthly submissions. In addition, validated cooperating partner reports did

⁸ Validation of PSEA profiles has been a mandatory requirement since 2024

not always align with field release note beneficiary numbers, despite near or full utilisation of commodities. These discrepancies suggest weaknesses in report validation controls.

84. Reporting and payment data were not systematically analysed or used to inform partner risk and performance. Payment timeliness improved, with delays reducing from 25 percent in 2025 to 17 percent in 2026, although delays remained concentrated among specific cooperating partners, despite these partners being assessed as low risk.

Use of information and capacity development

85. Information generated through due diligence, proposal review, reporting, payments and performance evaluations was not systematically consolidated and analysed to provide a holistic view of cooperating partner performance. This limited management's ability to use available information to inform partner oversight, decision-making and capacity development. The methodology for assessing cooperating partners and targeting spot check activities is addressed under [Risk Management](#).

86. Training remained primarily onboarding-focused, and available performance and risk information was not systematically used to identify capacity gaps and prioritise support. As a result, capacity development activities did not consistently target higher-risk partners or areas requiring improvement.

Underlying causes:

<i>Process and planning</i>	Inadequate risk management
<i>Oversight and performance</i>	Oversight plans not risk-informed

Agreed Actions [Medium priority]

The Director of the Country Office will establish and implement a risk-informed cooperating partner management framework aligned to the Country Strategic Plan, covering due diligence, risk assessment, and the systematic use of partner performance information to inform oversight and capacity development activities.

Timeline for implementation

31 March 2027

Monitoring

87. The country office developed its monitoring approach for the 2022–2026 CSP, aligning monitoring activities with programme delivery. Monitoring planning was decentralised to strengthen coordination and accountability, with field offices responsible for implementation and field monitoring staff reporting to Heads of Field Offices. The teams collected data through WFP's Mobile Operational Data Acquisition corporate platform and reported rolling out SugarCRM for process monitoring in August 2026. The system is currently undergoing testing and configuration phases to strengthen issue tracking, escalation, data triangulation, and loop closure.

88. In 2026, with support from the Eastern and Southern Africa Regional Office, the country office received training on the Results-Based Management Framework and began adopting corporate risk-based tools. As implementation was in its early stages, its effectiveness could not be assessed.



89. The audit reviewed monitoring design, coverage, data quality, use of tools, triangulation, and the extent to which monitoring results informed programmatic decisions.

Observation 6. Monitoring of programme activities

Monitoring design and performance oversight

90. The country office did not establish a monitoring framework defining expected results, performance measures, quality standards, and accountability requirements. Monitoring focused on data collection and reporting against the minimum monitoring requirements (MMRs), providing limited visibility over programme performance.

91. Performance monitoring of field monitoring assistants was not established, as the MMRs were not translated into clear performance expectations. Workload distribution remained uneven, reducing consistency in coverage. Monitoring activities also involved programme staff engaged in implementation, reducing independence.

92. Monitoring outputs showed inconsistencies in data completeness, timeliness, and reliability, reflecting the absence of defined quality standards. These quality issues reduced the representativeness and comparability of monitoring data.

Monitoring coverage visibility

93. Monitoring planning tools did not provide clear visibility over planned, visited and completed monitoring activities. Sites were recorded as a single list, limiting the ability to track execution against plans, assess coverage and prioritise follow-up.

94. Planning was not supported by an assessment of available monitoring capacity against distribution points and site accessibility. Staff allocation across field offices was therefore misaligned with workload and coverage needs, resulting in uneven deployment. Monitoring coverage reached 66 percent in 2025, with several locations below 50 percent, indicating that the objective of full monitoring coverage was not supported by available resources.

Data triangulation, issue tracking and use of results

95. Monitoring information was available across multiple sources but remained fragmented and not systematically consolidated. The country office maintained a tracker for survey-based recommendations, while, pending the rollout of SugarCRM, issues identified through back-to-office reports were discussed but not formally tracked.

96. Triangulation across monitoring, partner, and community feedback data could not be evidenced. As a result, the country office had limited assurance that recurring issues identified through different information sources were systematically compared and used to inform programme adjustments.

Underlying cause(s):

<i>Process and planning</i>	Inadequate risk management Rules and processes, including for decision making, not established or unclear
<i>Oversight and performance</i>	Performance measures and outcomes inadequately measured/established

Agreed Actions [Medium priority]

The Director of the Country Office will:

- (i) Incorporate risk-based monitoring approaches into the development and implementation of the monitoring framework for the next Country Strategic Plan, including the definition of performance indicators, quality standards, accountability requirements, and monitoring planning and coverage arrangements.
- (ii) Implement processes to systematically consolidate, triangulate, and use monitoring data, including issue tracking, to support trend analysis, corrective actions, and programme adjustments.

Timeline for implementation

31 March 2027

Supply chain

97. Procurement activities are centralised at the country office level. In 2025, total procurement expenditure amounted to approximately USD 16 million, comprising 64 percent food commodities and 36 percent goods and services.

98. In 2025, whilst the supply chain unit was impacted by the organisational realignment and WFP efficiency measures, the country office made efforts to strengthen capacity and controls. Initiatives included enhancing segregation of duties by separating supplier relationship management from procurement responsibilities and launching expressions of interest for 53 supplier categories in February 2025. This was followed by a procurement supplier roster clean-up exercise, resulting in an updated roster finalised in March 2026.

99. The country office provided bilateral logistics services to humanitarian and development partners on demand whilst supporting the delivery of approximately 35,152 metric tons of goods and food commodities across its operations. User satisfaction with logistics services reached 100 percent. Warehouse operations were well managed, with storage conditions meeting required standards and inventory records maintained accurately and up to date. Transport and logistics costs totalled USD 4.3 million.

100. The audit reviewed end-to-end procurement processes and conducted a partial review of supply chain operations, focusing on logistics delivery, operational management, logistics contracting, transporter and warehouse management, and commodity tracking, to assess data reliability and end-to-end supply chain visibility.

Observation 7. Procurement

101. The review identified gaps in the definition of governance and oversight arrangements, as well as in solicitation, awarding, contract management, and performance assessments, which require clarification and strengthening to enhance competition and ensure delivery.



Governance and oversight

102. During the audit period, supplier relationship management responsibilities were allocated across different units.⁹ . From March 2026 onward, these roles and responsibilities, as well as the coordination mechanism, were not clearly articulated. At the time of reporting completion, the country office informed the audit that the supplier relationship management function had been formally assigned to the Risk Management unit, pending the recruitment of dedicated capacity.

103. Key performance indicators, dashboards, and reporting mechanisms to monitor procurement performance and sourcing risks were unavailable.

Solicitation and vendor selection

104. In several sampled cases, only some of the suppliers available in the roster were invited to bid, and solicitation periods were shorter than the minimum timeframes defined in the Procurement Manual. The rationale for these decisions was not documented or presented to the procurement committee.

105. The low average response rate observed in the reviewed tenders, with several procurement processes receiving only two offers, also indicates limited availability of qualified suppliers. This contributed to procurement delays that impacted programme delivery.

106. Evaluation processes were not always fully independent, transparent or supported by adequate documentation (see also [Risk Management](#)). For example, there were instances of technical specifications used during the evaluations differing from the solicitation documents without requesting updated quotations from all vendors, evaluations performed solely by the requesting units without the involvement of the procurement unit or other relevant expertise, and the absence of evidence of panel composition. These gaps were often rooted in the incorrect solicitation method, and the non-compliant transactions should have been categorised as waivers.

107. Following the expressions of interest that resulted in the 2026 updated rosters, registration of new vendors was yet to be completed¹⁰ and some of the rosters, particularly for food vendors, required refinement due to the lack of detailed categorisations.¹¹

108. Considering the staff changes and organisational realignment, as well as the strategic shift and focus on service provision, there is a need to strengthen and leverage procurement plans and sourcing strategies to prioritise procurement activities and address supplier dependency and market risks.

Contract management and performance evaluation

109. Inspections and acceptance of vendor deliveries were not performed consistently or correctly, reducing the country office's ability to enforce contractual obligations. Supplier performance evaluations were completed for only a few of the sampled purchase orders, despite reminders from the Procurement unit. This highlights challenges in systematically assessing supplier performance and using the results to inform decision-making.

⁹ Initially within the Procurement unit, then to enhance segregation of duties under a dedicated consultant reporting directly to the Deputy Country Director and the Risk Management unit.

¹⁰ An ongoing assignment from the Office of the Inspector General will review the roll out of the new procurement system, including system set-up and process for vendor roster creation.

¹¹ The review extended to 2026 food procurement transactions confirmed the low response rate.

Underlying causes:

Process and planning	Unclear roles and responsibilities
Oversight and performance	Performance measures and outcomes inadequately measured or established
Resources	Insufficient skills and/or competencies

Agreed Actions [High priority]

The Director of the Country Office will:

- (i) Formalise roles and responsibilities across procurement and supplier relationship management, update the relevant country operating procedures accordingly and establish performance indicators, oversight dashboards and reporting mechanisms.
- (ii) Develop and implement a roadmap to operationalise a procurement and sourcing strategy aligned with programme requirements, considering a risk-based approach and resource availability, ensuring compliance with the Procurement Manual and related corporate requirements.
- (iii) Strengthen capacity across all stakeholders involved in the end-to-end procurement process (Procurement, Risk Management and client units, evaluation panels, and committee members) through targeted training.

Timeline for implementation

30 September 2027

Observation 8. Management of Logistics Operations

Transport Contracting Methodology

110. The country office used a tariff-based transport contracting model to allocate transport requirements across a roster of contracted transporters. The methodology allocated transport requirements based on approved Logistics Contract Committee criteria, including truck capacity and operational requirements, and supported both food and non-food cargo movements.

111. Up to September 2025, the country office applied a combined allocation approach for large and small truck categories, resulting in allocation variances among transporters. The country office subsequently revised the approach by separating the two categories, and allocations reviewed from October 2025 were generally aligned with approved allocation criteria.

112. The tariff-based methodology incorporated multiple allocation and pricing variables, including truck capacity, cargo type, route characteristics, and operational requirements. As a result, transport planning and allocation decisions relied on numerous interrelated factors, creating a complex methodology that was increasingly difficult to administer, monitor, and assess. The country office had not completed a comprehensive review of the tariff-based transport contracting methodology following the 2025 Logistics Services Market Assessment. Consequently, management had limited assurance that the methodology remained the most appropriate and efficient approach for allocating transport requirements under the current operating model.

Underlying causes:

Process and planning	Inadequate process or programme design
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Agreed Actions [Medium priority]

The Director of the Country Office will review the tariff-based transport contracting methodology to assess whether it remains the most appropriate, efficient and cost-effective approach under the current operating model, and implement any necessary changes, along with a periodic review mechanism, to ensure continued alignment with operational requirements.

Timeline for implementation

31 March 2027

Cash-based transfers

113. In 2025, the country office distributed a total of USD 2.3 million in cash-based transfers (CBT) through two FSPs.

114. FSPs were also utilised for direct payments to participants of training and other programmatic activities, for which the recipients were not tracked individually. These payments followed the same process as the programmatic transfers to beneficiaries. An issue with these types of payments was raised in the Internal Audit Report of WFP Operations in Yemen¹². A corporate initiative is ongoing to provide guidance on how to regulate and process them.

115. During the audit period, in addition to the previously mentioned new unit to strengthen cross-functional oversight and CBT reconciliations, the country office developed a CBT anomaly-detection and reconciliation dashboard to support timely execution and redemption monitoring.

116. The Country Office has relied on the same FSP, engaged since 2022 under an approved corporate waiver process, despite the associated costs being higher than those of the previously used corporate solution. In 2025, after completing due diligence and an extended contracting process, it engaged a second waived FSP for mobile money services, resulting in significantly lower transaction costs.

117. To identify alternative market options and support the diversification of its FSP portfolio, the Country Office conducted a Financial Sector Intelligence assessment. However, at the time of the audit, several recommendations from the assessment remained outstanding, including the launch of a competitive tender process for FSPs. For related actions, refer to [Risk Management](#) and [Procurement](#).

118. The audit reviewed key controls in CBT processes, including contracting, set-up, and reconciliation relating to cash transfers through FSPs.

Observation 9. CBT transfer reconciliations

119. Cash transfer reconciliations were performed through an automated dashboard that used data from Excel files shared with the FSP in a restricted environment. While reconciliations of the

¹² [Report No. AR/25/06](#)



overall transfer amounts were reviewed and approved by senior management, reconciliations at the individual/household level and of WFP account-level financial balances were neither formally documented nor approved, as required by the relevant guidance. In addition, the final reconciliation reports were not submitted to the CWG for independent review. For challenges affecting the functioning of the CWG, refer to [Risk Management](#).

120. The documentation provided did not allow the audit to verify that the amounts credited to beneficiaries’ mobile money wallets included the cash-out fees. In addition, the text messages sent to beneficiaries ahead of the distribution were not an adequate compensating control, as they did not clearly state that the fees would be covered and did not include the CFM hotline number.

Underlying causes:

<i>Process and planning</i>	Inadequate process or programme design Rules and processes, including for decision making, not established or unclear
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Agreed Actions [Medium priority]

The Director of the Country Office will strengthen the formalisation of the end-to-end reconciliation process for all FSP payments, ensuring the use of contractually agreed reports, formal review by the relevant roles and regular submission to the Cash Working Group.

Timeline for implementation

31 March 2027

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	Working with Government and visibility of achievements	Governance and risk management	Director of Country Office	Medium	31 March 2027 31 March 2027
2	Risk management	Governance and risk management	Director of Country Office	High	31 March 2027
3	Targeting and identity management processes	Needs assessments, targeting and identity management	Director of Country Office	Medium	30 September 2027 30 September 2027
4	Community feedback mechanism	Community feedback mechanism	Director of Country Office	Medium	31 March 2027
5	Management of cooperating partners	Cooperating partners management	Director of Country Office	Medium	31 March 2027
6	Monitoring of programme activities	Monitoring	Director of Country Office	Medium	31 March 2027
7	Procurement	Supply chain	Director of Country Office	High	30 September 2027
8	Management of Logistics Operations	Supply chain	Director of Country Office	Medium	31 March 2027
9	Cash-based transfer reconciliations	Cash-based transfers	Director of Country Office	Medium	31 March 2027



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

CBT	Cash-based transfers
CFM	Community Feedback Mechanism
CSP	Country Strategic Plan
CWG	Cash Working Group
FSP	Financial Service Provider
GCF	Green Climate Fund
IRRB	Integrated Rural Resilience Building
LSA	Lean Season Assistance
MMRs	Minimum Monitoring Requirements
SCOPE	WFP's Beneficiary Information and Transfer Management Platform
SO	Strategic Outcome
SRM	Supplier Relationship Management
SugarCRM	WFP Feedback Management System
TRS	Tongogara Refugee Settlement
UN	United Nations
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNHCR	United Nations High Commissioner for Refugees
UNOPS	United Nations Office for Project Services
UNPP	United Nations Partner Portal
USD	United States Dollar
VAM	Vulnerability Analysis and Mapping
WFP	World Food Programme
ZimLAC	Zimbabwe Livelihoods Assessment Committee

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.¹³

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.

¹³ 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	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.
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.
Ineffective / unsatisfactory	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.