



19 October 2026

Management Comments to the Internal Audit of WFP Operations in Zimbabwe (AR/26/10)

WFP Management welcomes the Internal Audit of WFP Operations in Zimbabwe (AR/26/10), covering the period from 1 January to 31 December 2025. The audit focused on Activities 1 and 3 under Strategic Outcomes 1 and 3 of the Country Strategic Plan. It provided full audit coverage of governance, risk management, cooperating partners management and procurement, and partial audit coverage of needs assessment, targeting, identity management, accountability to affected populations, delivery in-kind, delivery through cash-based transfers, monitoring and supply chain logistics.

The audit took place against a challenging operating environment shaped by declining humanitarian funding, extreme weather and significant organizational transition. During this period, WFP's direct operational expenses in Zimbabwe were USD 39 million, Country Office assisted approximately 1.1 million beneficiaries and continued emergency food assistance, support to refugees, resilience activities and anticipatory action, while preparing the Country Strategic Plan for 2027–2031 and repositioning operations towards government ownership, systems strengthening, technical assistance and service provision.

WFP Management appreciates the audit's recognition of the country office's trusted and longstanding partnerships, technical expertise and operational capacity. Positive initiatives included the organizational realignment and reallocation of responsibilities to improve segregation of duties, coordination and accountability; the establishment of a cross-functional oversight and coordination unit; preparations for corporate digital solutions supporting monitoring and feedback management; well-managed warehouse operations; and accurate, up-to-date inventory records.

WFP Management agrees with the overall rating. WFP Management accepts the nine observations, comprising two high-priority and seven medium-priority observations, and is committed to implementing the agreed actions by their respective due dates, with completion scheduled by 30 September 2027. Progress will be monitored through the corporate system for oversight recommendations, with support from relevant Global Headquarters units where consultation or technical input is required to ensure that identified risks are adequately mitigated.

Regarding Risk management, WFP Management will, by 31 March 2027, clarify the role, scope and structure of the Risk Management unit; establish risk- and priority-based work planning and oversight frameworks covering cooperating partners, monitoring and procurement; introduce processes and tools for consolidated follow-up and trend analysis of oversight recommendations; and review and streamline committee structures in consultation with



relevant headquarters units. Regarding Procurement, WFP Management will, by 30 September 2027, formalize roles and responsibilities across procurement and supplier relationship management, update country operating procedures, establish performance indicators and oversight reporting, operationalize a risk-based procurement and sourcing strategy aligned with programme requirements and corporate requirements, and strengthen the capacity of stakeholders involved in the end-to-end procurement process through targeted training.

WFP Management also acknowledges the seven medium-priority observations, which identify opportunities to strengthen controls, clarify responsibilities and improve operational oversight across WFP's collaboration with government; targeting and identity management; community feedback mechanisms; cooperating partner management; programme monitoring; logistics operations; and cash-based transfer reconciliations. The agreed actions will strengthen government arrangements, beneficiary targeting and identity management, programme monitoring, partner oversight, feedback case management and data protection. WFP Management will also update the transport contracting methodology, strengthen financial service provider market engagement and contracting, and reinforce end-to-end cash-based transfer reconciliation through agreed reporting, formal review and approval mechanisms, and regular Cash Working Group oversight.

WFP Management thanks the Office of the Inspector General for its engagement and constructive dialogue throughout the process. WFP Management remains committed to implementing the agreed actions within the specified timelines. Implementation of the agreed actions will support stronger governance, risk-informed oversight, accountability and operational effectiveness as WFP's operations in Zimbabwe transition to the next Country Strategic Plan.