20 October 2026

Management Comments to the Internal Audit of WFP Operations in Timor-Leste (AR/26/14)

WFP Management welcomes the observations made by the Office of the Inspector General in the Internal Audit of WFP Operations in Timor-Leste (AR/26/14), covering the period from 1 January to 31 December 2025. The audit covered Activities 1 and 2 of the country strategic plan, with full coverage of governance, risk management, programme planning and budgeting, targeting, procurement and monitoring, and partial coverage of office organizational structure, identity management, accountability to affected populations, partnerships and finance.

Timor-Leste, a young country that gained independence in 2002, entered 2025 continuing to face challenges related to food insecurity and malnutrition, exacerbated by vulnerability to climate-related shocks. During the audit period, WFP's operations focused on technical assistance and capacity strengthening for school feeding, nutrition-sensitive social protection, emergency preparedness and supply chain management and emergency nutrition assistance, working through existing government systems wherever possible and delivery closely linked to coordination with government stakeholders and predictable resources.

WFP Management appreciates the audit's recognition that the country office is a trusted partner with strong relationships with government counterparts, United Nations agencies and development partners. WFP Management also welcomes the acknowledgement of the country office's alignment with national priorities, inclusive engagement with national authorities, strengthened internal coordination and participation of national staff in decision-making, and appropriate positioning of WFP as a technical assistance provider supporting government-owned systems.

WFP Management acknowledges the audit's overall conclusion of "some improvement needed" and agrees with the one high-priority and five medium-priority observations contained in the report. WFP Management endorses the corresponding agreed actions and their implementation timelines, which range from 31 December 2026 to 30 September 2027. Implementation will be regularly reviewed and updated through WFP's corporate tracking tool, and Global Headquarters will provide guidance and technical support, as appropriate.

Regarding the high-priority observation, "Programme planning and implementation", WFP Management has already taken steps to strengthen resource and delivery management by aligning planning, procurement and programme execution with confirmed and reasonably foreseeable funding, strengthening the linkage between implementation planning, procurement decisions and execution readiness, while maintaining its sustainable and adaptive strategy for financing Direct Support Costs. WFP Management will further strengthen coordination between programme and supply chain functions by emphasizing that activity-level expenditure plans align with funding forecasts and continuing regular joint planning and execution review meetings. The agreed action is due for implementation by 30 June 2027.

WFP Management also acknowledges the five medium-priority observations relating to risk management and oversight, targeting and beneficiary identity management, community feedback mechanisms, procurement, and programme monitoring. The agreed actions will strengthen risk ownership and oversight, targeting and beneficiary data governance, community engagement and feedback management, procurement planning and coordination, and systematic monitoring and follow-up of programme activities.

WFP Management would like to thank the Office of the Inspector General for its constructive engagement, comprehensive analysis and consideration of the operating context. Implementation of the agreed actions will support further improvements in operational effectiveness and strengthen governance, risk management, internal controls and accountability across WFP's operations in Timor-Leste.