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Internal Audit of WFP Operations in the Syrian Arab Republic

Office of the Inspector General

Internal Audit Report AR/25/19

WFP

World Food Programme

December 2025

Contents

I. Executive summary

WFP in the Syrian Arab Republic

1.   As part of its annual workplan, the Office of Internal Audit conducted an audit of WFP operations in the Syrian Arab Republic (hereafter referred to as WFP Syria). The audit focused on governance, cooperating partner management, logistics, procurement, food safety and quality management, and accountability to affected populations. The audit included tailored reviews of targeting, identity management, delivery of in-kind assistance and monitoring.

2.   The audit covered the period from 1 January 2024 to 30 June 2025. During this period, WFP's direct operational expenses in Syria amounted to USD 268 million, reaching approximately 3.6 million beneficiaries.

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.

4.   In response to organizational and financial challenges, WFP undertook a structural review in 2023, leading to the adoption of a "one integrated global headquarters" model in October 2024, becoming operational on 1 May 2025, which aimed at enhancing support to country offices and streamlining services through global hubs. Following a pause in a donor's foreign development assistance and declining funding projections, WFP initiated cost-efficiency measures, and by April 2025, due to a projected 40 percent funding reduction, WFP announced plans to reduce its global workforce by up to 30 percent. The results of this audit should be read in the context of these organizational measures.

Positive findings

5.   The country office implemented most actions from the previous internal audit and adapted its strategies and approaches to significant operational challenges, including redesigning programmes to align with the evolving context and funding. Key improvements included deploying an identity management platform to manage beneficiary data; leveraging dashboards and scripts for data-driven decisions; and launching a comprehensive call for proposals that enhanced partnerships with non-governmental organizations. Food safety and quality monitoring, as well as warehouse management were adequate; monitoring and community feedback mechanisms informed programme adjustments. Stakeholders such as government partners, donors and United Nations partner organizations expressed positive feedback regarding collaboration with WFP and appreciation for its efforts in the country.

Challenges faced by the country office

6.   WFP primarily faced contextual challenges in implementing its activities in Syria: significant funding gaps have affected the country office since the end of 2023, leading to an organizational realignment and a reduction in its workforce. Limited resources also drove a programmatic

redesign aimed at transitioning towards a more focussed food-assistance programme, significantly reducing the number of targeted beneficiaries. Liquidity issues in the country, and the political transition ongoing since December 2024, put pressure on the country office to adapt to a rapidly changing context while also responding to security constraints affecting the operations, in order to maintain the continuity of humanitarian assistance at scale.

Actions agreed

7.   The audit report contains one observation with high priority actions.

8.   **Cooperating partner contracting and management** (Observation 6): The country office should strengthen partner selection by applying transparent, risk-based criteria and linking compliance status to decisions. Selection procedures, including scoring, eligibility criteria and compliance checks, were inconsistently applied, resulting in the retention of partners with prior anti-fraud or performance concerns. Operational pressures led to retroactive partner engagement, highlighting potential gaps in programmatic planning. Frequent field-level agreement amendments and manual budgeting, cost tracking and invoice verification reduced cost traceability and the effectiveness of risk mitigation.

9.   The audit also highlighted eight observations with medium-priority actions, including areas for improvement in organizational structure, digital solutions governance, targeting, identity management, accountability to affected populations, procurement, food safety and quality management, and monitoring.

10.   Management has agreed to address the nine reported observations and implement the agreed actions by their respective due dates.

Thank you!

11.   The Office of Internal Audit would like to thank managers and staff for their assistance and cooperation.

II. Country context and audit approach

Syria

12.   Syria is a lower-middle-income country with an estimated population of 23.8 million people. It ranked 162 of 193 countries in the 2023–2024 Human Development Index,[1] and 177 of 180 countries in the 2024 Transparency International Corruption Perceptions Index.[2] Escalating violence, a deteriorating economy, the lasting impact of the 2023 earthquakes and the continued erosion of basic social services has deepened Syria's humanitarian crisis. The spillover impact of regional tensions and conflicts has driven a surge of displacement and violence in the country.[3]

13.   In 2024, the country saw a surge in the need for humanitarian assistance with 16.7 million people needing aid. An estimated 7.2 million people were internally displaced and 540,000 additional people crossed into Syria fleeing violence in Lebanon. According to the 2025 Humanitarian Response Priorities, Syria ranks as the sixth country in the hunger hotspot outlook.[4] The political transition in late 2024 triggered further insecurity, disrupting services and supply chains, and causing food prices to spike. The national currency depreciated sharply, and the cost of living soared, leaving an increasing number of families unable to meet their basic needs. In July 2025, after facing several other crises and wildfires in the coastal areas of the country, hostilities in the As-Sweida Governorate triggered significant displacement across the south of the country, in addition to violence and extensive damage. These developments severely affected prospects for recovery.

14.   Despite ongoing challenges, supporting Syria's transition from crisis to recovery remains a priority for the United Nations. Achieving peace and resilience requires sustained humanitarian support that restores food security and livelihoods. In June 2025, the United States issued an executive order terminating its Syria sanctions programme, aiming to promote stability and peace.[5] Other countries and regional bodies, including the European Union, the United Kingdom and Japan, also took steps to ease sanctions. At the time of the audit fieldwork in October 2025, these measures had yet to produce tangible impact, including reconnecting Syria to the SWIFT system.[6]

WFP operations in Syria

15.   WFP's operations in Syria are guided by its interim country strategic plan covering the period from January 2022 to December 2025. After two budget revisions, the plan's budget reached USD 4.9 billion over the entire period. As of October 2025, the country office was preparing an additional budget revision aimed at extending the plan by one year, to December 2026, and adjusting the total budget to USD 4.8 billion. The extension was required due to shifts in the operating environment following the ongoing political transition, and the Government's request for the United Nations to begin working on a sustainable development cooperation framework that will be effective January 2027.

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[1] Source: Human Development Reports

[2] Source: Transparency International - Corruption perceptions index 2024

[3] Refer to: WFP Syria Annual Country Report 2024

[4] Report available at: Syrian Arab Republic: Humanitarian Response Priorities (January to December 2025)

[5] Source: Statement on the revocation of Syria sanctions

[6] SWIFT is a secure messaging system that helps financial institutions send payment instructions: www.swift.com

16. In 2024, WFP's operations in Syria largely focused on crisis response, while maintaining resilience-building activities and offering common services to the humanitarian community.

17. Under Strategic Outcome 1 of the interim Country Strategic Plan, WFP provided emergency food assistance and school meals to the most severely food-insecure people across Syria. In 2024, Outcome 1 was significantly underfunded, receiving only 35 percent of the funds required. Within these constraints, WFP transitioned from the broad-based, general food-assistance programme towards a more targeted food-assistance programme, while simultaneously scaling down its assistance and focusing on addressing the most severe needs.[7]

18. Strategic Outcome 2 focuses on helping food-insecure communities in targeted areas meet their food and nutrition needs throughout the year by promoting resilient livelihoods and restoring access to basic services.

19. Strategic Outcome 3 promotes nutritional support to vulnerable groups. WFP implements a comprehensive nutrition programme aligned with its global policy to eliminate all forms of malnutrition. The programme encompasses two activities: prevention of undernutrition and micronutrient deficiencies among children aged 6–23 months and pregnant and breastfeeding women and girls; and treatment of moderate acute malnutrition among children aged 6–59 months and pregnant and breastfeeding women and girls.

20. The country office provided key enabling services for the humanitarian community in Syria, including logistics, emergency telecommunications and air transport services as part of its activities under Strategic Outcome 4.

Programme pause and redesign

21. By late 2023, Syria's Humanitarian Response Plan was only one-third funded – the lowest level since 2011 despite rising needs, with 65 percent of the population facing acute food insecurity. Key humanitarian actors such as WFP were impacted, with the country office required to cut its monthly food assistance by as much as 80 percent between 2023 and 2024.

22. As reported in WFP Syria's 2024 annual country report, amid the severe funding reductions, WFP Syria transitioned from supporting 5.5 million people monthly, to a smaller-scale, time-bound and more targeted food-assistance programme. WFP initially planned to reach one million people, which represented only one third of the severe needs in Syria. As WFP Syria adjusted its capacity to respond to two sudden-onset emergencies, the country office managed to reach over 1.5 million people by the end of the year 2024.

23. To implement the transition, WFP paused operations under its emergency response activity between February and May 2024, when the gradual rollout of the new targeted assistance programme began. Distributions were conducted in a staggered manner as the digital beneficiary registration progressed. Multiple operational challenges, including bureaucratic impediments, delayed registration of the full caseload until 2025. The programme was redesigned into four interventions: sudden onset emergency response, assistance to camp populations, food for nutrition, and community-based targeted food assistance.

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[7] Further information is available in the WFP Syria Annual Country Report 2024

Other factors affecting Syria in 2024–2025

24.   WFP's ability to respond to Syria's overlapping crises remained severely constrained by rising humanitarian needs and persistent funding shortfalls. Total annual contributions declined from USD 815 million in 2021 to USD 374 million in 2024, with country portfolio funding dropping from 64 percent to 37 percent over the same period. As of October 2025, funding had slightly increased to USD 416 million, covering 45 percent of the needs for the year.

25.   Liquidity challenges impacted WFP's operations as international banks remained unable to fully engage with Syria. In April 2025, the United Nations organizations operating in the country resorted to a USD coordinated cash delivery mechanism supported by the United Nations Secretariat Treasury Department, which enables direct USD payments to retailers, partners and vendors. The solution addressed organizations' operational needs, mitigating the primary concern regarding the excessive withdrawal fees previously applied by local commercial banks. As of October 2025, the liquidity challenges persisted, and the mechanism was still in place.

26.   In December 2024, warehouses in Tartous, Aleppo and Rural Damascus were looted during civil unrest following the change of government in Syria. The country office estimated that approximately 4,702 metric tons (mt) of food were looted. WFP's records in the corporate commodity tracking tool reflected a loss of approximately USD 3.9 million, an amount that excludes internal transport, storage and handling costs. This amount was used as the basis for WFP's captive insurance scheme[8] to process the relevant claim, resulting in a reimbursement of approximately USD 2.8 million to the country office. The loss of 4,702 mt was reported to the Executive Board in a report on global losses for the period 1 January–31 December 2024.

WFP's organizational redesign and funding context

27.   The results of this audit, and specifically the agreed action plans, should be read in the context of the organizational changes ongoing in WFP at the time of audit reporting.

28.   In the second half of 2023, WFP conducted a review of its organizational structure. Following this exercise, in October 2024, WFP announced it was adopting a "one integrated global headquarters" model, which came into force on 1 May 2025. The model aimed to ensure better support to country offices through consolidating the delivery of key enabling services via a network of global hubs.

29.   In February 2025, and in response to the 90-day pause in a donor's foreign development assistance, WFP implemented cost-efficiency measures in view of projected donor forecasting and the overall widening resource gap.

30.   In March 2025, WFP issued a Management Accountability Framework, aimed at enhancing accountability, authority, performance and results across country offices and 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, aimed at ensuring flexibility and operational efficiency.

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[8] Captive insurance refers to WFP's self-insurance scheme. It covers all pre- and post-delivery losses from the moment WFP takes possession of a food commodity until it is physically handed over to a cooperating partner, the people WFP supports or the recipient government.

31.   In April 2025, WFP's funding projection for 2025 was set at USD 6.4 billion, a 40 percent reduction compared to 2024. As a result, senior management communicated the need for a 25–30 percent reduction in the worldwide workforce, potentially impacting up to 6,000 roles across all geographies, divisions and levels in the organization.

Objective, scope and methodology of the audit

32.   The audit's objective is to provide independent and objective assurance on the effectiveness of internal controls, governance and risk management processes supporting WFP operations in Syria. This audit contributes to the broader objective of issuing an annual assurance statement to the Executive Director regarding the adequacy and effectiveness of governance, risk management and internal control systems across WFP.

33.   The audit focused on Activity 1 of the interim Country Strategic Plan, which reported USD 87 million in direct operational costs for 2024, representing 72 percent of the total direct operational costs for the year. Under Activity 1, the country office assisted approximately 3 million beneficiaries in 2024, representing 83 percent of the total beneficiaries reached. Table 1 below summarizes the direct operational costs and beneficiaries assisted in 2024.

Table 1 – **Direct operational costs and beneficiaries assisted in 2024**

Activity	Direct operational costs (*USD millions*)	Percentage of total	Beneficiaries	Percentage of total
Activity 1: *Unconditional resource transfer to food-insecure households.*	87.4	72 %	3,026,199	83 %
Sub-total: activities in the audit scope	**87.4**	**72 %**	**3,026,199**	**83 %**
Other activities not in the audit scope	34	28 %	614,983	17 %
Total country strategic plan in 2024	**121.4**	**100%**	**3,641,182**	**100%**

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

a.   Oversight missions undertaken by the country office's risk management unit, covering operations in Mersin, Qamishli and Aleppo;

b.   Three oversight missions conducted by the Middle East, Northern Africa and Eastern Europe Regional Office covering cash-based transfers, finance and procurement; and

c.   The Office of Evaluation's report on the Syrian Arab Republic Interim Country Strategic Plan 2018–2025.[9]

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

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[9] Syrian Arab Republic Interim Country Strategic Plan Evaluation 2018-2025

Figure 1 – Process areas in the audit scope

Full audit coverage:

Governance

Cooperating Partners Management

Supply chain - Logistics

Procurement

Food Safety and Quality Management

Accountability to affected populations

Partial audit coverage:

Targeting

Identity management

Delivery In-Kind

Monitoring

36.   The audit mission took place from 28 September 2025 to 16 October 2025 at the country office in Damascus. It included visits to field operations in Homs and Tartous. An additional visit to the field office in Qamishli, initially planned to take place from 5 to 9 October 2025, was cancelled due to security reasons. As an alternative, the audit added a visit to distribution sites in Rural Damascus.

37.   On 5 October 2025, the Interim Government of Syria imposed the full closure of all crossing points into Syrian Democratic Forces territories, leaving Deir Ezzor as the sole remaining access route. On the same day, a drone strike was reported along the Raqqa road – a route frequently used by United Nations missions – highlighting the region's increasing volatility. With escalating tensions and the risk of hostilities or complete closure of Deir Ezzor, WFP suspended all field missions to these areas.

38.   The audit assessed country office operations against established benchmarks to determine compliance, efficiency and effectiveness with the following criteria:

   a.   WFP corporate strategies, policies, procedures and guidelines, and local standard operating procedures and guidelines, as appropriate, covering the processes in the audit scope;

   b.   Applicable international standards and frameworks;

   c.   Memorandums of understanding and other applicable operational agreements with Government entities and other partners in support of the interim country strategic plan; and

   d.   Standards and best practices for humanitarian operations, including benchmarks set by United Nations system-wide coordination bodies or peer organizations.

39. The audit used a comprehensive methodology that included: interviews with key WFP personnel and external stakeholders; reviewing relevant documentation; walkthroughs; process mapping; performing data analysis; field visits; transaction testing; root cause analysis; and verification of compliance with applicable policies and procedures. The draft report was shared on 14 November 2025 and final comments received on 1 December 2025.

40. The audit was conducted in accordance with the *Global Internal Audit Standards* issued by the Institute of Internal Auditors, ensuring consistency, quality and adherence to internationally recognized professional practices.

III.   Results of the audit

Audit work and conclusions

41.   Nine observations resulted from the audit, relating to the country office's organizational structure, digital solutions governance, targeting, identity management, accountability to affected populations, cooperating partner management, procurement, food safety and quality management, and monitoring. Other audit issues assessed as low priority were discussed directly with the country office and are not reflected in the report.

Governance

42.   During the audited period, the country office regularly reviewed and updated reporting lines and oversight mechanisms for field offices and some key functions such as monitoring. Key committees were generally established and functioning. The risk management process was structured with defined strategies and workplans. With support from the regional office, the country office conducted fraud risk assessments covering procurement and cash-based transfers.

43.   The country office joined WFP's Gender Equality Certification Programme[10] in July 2024. Following a baseline self-assessment, the country office undertook a structured improvement process and completed its final self-assessment in March 2025. By May 2025, the country office had achieved the programme's 33 established benchmarks.

44.   The country office developed several local solutions to support critical processes, including identity management, in-kind assistance and monitoring. This was an operational response to the limitations of corporate systems to support these processes in the complex Syrian operational context. The Vulnerability Information and Beneficiary Entitlement System (VIBES), initially used in 2022–2023 to manage general food-assistance beneficiaries, evolved into the identity management platform (a system called IDM) for beneficiary and in-kind cycle management, along with the Beneficiary Redemption Tracker (BeRT) for tracking distributions at food distribution points.

45.   Similarly, the Syria Monitoring Database (developed and deployed for operation since February 2017) includes modules to manage monitoring-related data, including a site management module, the Finding Tracking Management system (used to record, track and escalate monitoring findings); and a new tool, 'Flag It', introduced in 2025, for reporting findings noted during activities other than monitoring visits.

46.   The audit examined the adequacy of management oversight and changes to the organizational structure in response to the changing operational environment. It also tested the processes in place to identify and analyse risks and implement mitigating actions to achieve operational objectives, and governance arrangements relating to the development of digital solutions.

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[10] WFP's corporate gender mainstreaming programme.

Organizational alignment and ongoing changes

47.   The country office conducted an organizational alignment exercise in 2024, in response to changes in operational priorities and funding constraints at the time. Subsequent contextual, operational and funding challenges since then[11] have required additional and regular adjustments to the office's structure. In some cases, there was limited audit trail concerning the rationale or assumptions on which decisions were made.

48.   Based on the programme redesign conducted during the audit period and on available resources, management was reviewing the adequacy of its organizational set-up to determine if any further adjustments are warranted. The following aspects of the organizational structure may require additional management attention in the context of this exercise:

a.   At the time of the audit fieldwork in October 2025, there were disparities in the organizational structure and the capacity of area and field offices in relation to their complexity and materiality. For example, staff grades and contract types for key roles varied across offices, with no clear rationale to explain these differences.

b.   The adequacy of support services – primarily finance and management services – to enable current and planned operations may also require review, to ensure that resources are commensurate with the volume of operations.

49.   Decisions regarding changes to the organizational structure were primarily communicated to staff during meetings. There was no established process to keep adequate documentation of the proceedings or outcome of these meetings. Such records are important in a context of regular staff rotation, including reassignment processes, to facilitate effective handover.

Underlying cause(s):

Process and planning	Rules and processes, including for decision making, not established or unclear
External factors – beyond the control of WFP	Funding context and shortfalls

Agreed Actions [Medium priority]

The Country Office, in the context of ongoing revisions to the organizational structure, will:

(i)   Prepare a summary of previous key decisions and rationale for the record and future reference.

(ii)   Maintain an adequate audit trail of assumptions guiding future decisions on changes to the organizational structure, and how regular communication of key changes is maintained.

Timeline for implementation

31 March 2026

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[11] Including the political transition ongoing since December 2024.

Observation 2. Digital solutions governance

Identity management platform

50.   In the absence of an established corporate solution in the audited period, the country office implemented a locally developed digital solution to enhance the efficiency and assurance of in-kind assistance deliver. The development and implementation presented governance challenges. While the 2023 Architectural Review Board approved the development of VIBES as an interim system, the locally developed solution evolved into a separate platform with a broader scope than initially endorsed. This resulted in governance gaps, as there was limited coordination with the Technology Division, and the formal 'Authorization to Operate' was not completed. The initiative therefore reflected characteristics of shadow IT, increasing risks of ungoverned changes and limited enterprise oversight.

Syria monitoring database

51.   The complexity and limited integration of the various locally developed systems that support the country office's monitoring work (refer to paragraph 45), including lack of integration with community feedback mechanisms, poses challenges to the monitoring function's effectiveness. The issue is exacerbated by the limited resources available to conduct regular maintenance of these various systems, and the unclear longer-term vision to address the country office's needs – including the absence of corporate systems to support monitoring functions. At the time of audit reporting, the country office reported its decision to discontinue the 'Finding Tracking Management' system and move on to implement the corporate system SugarCRM for process monitoring escalation. The roadmap towards this integration, including changes to underlying processes, were not defined at the time of audit fieldwork and, hence, were not tested.

52.   Overall, these issues highlight the governance and sustainability risks resulting from the proliferation of locally developed solutions without adequate corporate oversight. The absence of formal authorization, integration and long-term planning may affect operational efficiency and the country office's ability to meet global assurance standards. In a context of funding shortfalls, implementing corporate systems is paramount to benefit from scale effects, strengthen IT governance and cybersecurity.

Underlying cause(s):

Tools, systems and digitization	Inappropriate implementation or integration of tools and systems
	Absence or late adoption of tools and systems
External factors – beyond the control of WFP	Funding context and shortfalls

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Agreed Actions [Medium priority]

The Country Office will engage with the Technology Division to determine the next steps for locally developed IT solutions and establish a long-term strategy to ensure adequate system support for those key processes if having to remain covered by local solutions.

Timeline for implementation

30 September 2026

Targeting

53.   In 2024, with the significant funding cuts, the country office transitioned from its general food-assistance programme to smaller, more targeted interventions for food-insecure households, based on nutritional vulnerabilities and a community-based approach to selection. The transition required a programme redesign; the development of new targeting criteria; and the establishment of community committees to ensure that assistance reached the right households.

54.   To prioritize assistance, the country office relied on data from the 2024 Humanitarian Needs Overview,[12] the 2024 Food Security and Livelihoods Assessments[13] and the Standardized Monitoring and Assessment of Relief and Transitions[14] to select sub-districts with the highest prevalence of food and nutrition insecurity. Field offices conducted community consultations leveraging key informant interviews with community members and stakeholders to develop a tailored list of vulnerability criteria.

55.   The audit reviewed the effectiveness and efficiency of the processes and procedures for geographical and community-level targeting, including prioritization, particularly how these approaches impact the identification and selection of eligible households.

Observation 3. Targeting, prioritization and application of eligibility criteria

Caseload allocation methodology

56.   The methodology for determining the number of beneficiaries to be assisted at the sub-district level was computed as the ratio of available resources compared to the number of severely food-insecure households across all governorates. The changing operational environment required the country office to continuously adjust its methodology. With the rapidly changing population figures and need and beneficiary allocation levels at the sub-district level, the methodology did not adequately support the current operations, potentially increasing the risk of incorrect exclusion or inclusion.

Community-based targeting

57.   The country office undertook a comprehensive community engagement exercise throughout 2024 as part of its programme redesign to strengthen targeting approaches for general food assistance. This exercise resulted in the establishment of approximately 76 community committees intended to enhance local participation in beneficiary targeting. Operationalization of these committees varied across locations, influenced by contextual factors such as security conditions, local governance dynamics, and community acceptance. Cooperating partners were not consistently included in the set-up process, and committee formation faced challenges such as nominee refusals, allegations of bias and reported misuse of authority in member selection and endorsement. These gaps risked undermining the community-based targeting mechanisms and the objectivity of beneficiary inclusion decisions.

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[12] An annual report that outlines the country's severe humanitarian crisis, detailing needs for over 16 million people due to conflict, displacement and economic collapse.

[13] Assessments that evaluate the food security and income-generating activities of vulnerable households to help humanitarian organizations and governments plan and implement effective aid programmes.

[14] An inter-agency initiative that provides standardized methods for assessing humanitarian situations, particularly for nutrition and mortality.

58. Delays in the commencement of registrations impacted distribution of assistance. There were challenges in the application of selection criteria, which resulted in up to 10 percent of registered households being ineligible. This is an indication of potential inconsistencies in the interpretation of targeting criteria at the community level.

Application and traceability of eligibility criteria

59. The country office automated its prioritization process through built-in scripts in its identity management platform, which assigned a score to households based on defined verifiable criteria to determine their eligibility for assistance. Further, following a lessons-learned exercise, the country office made extensive efforts to harmonize the eligibility criteria across its operations. Despite this progress, inclusion decisions required review of individual households through appeals or correction of exclusion errors based on non-verifiable criteria (such as households reporting losses of income or productive assets), which were not systematically tracked in the digital system. As a result, the linkage between system-computed scoring and the decision for eligibility was inconsistent and, in some instances, justified through notes-for-the-record, reducing traceability and consistency.

Underlying cause(s):

Process and planning	Inadequate process or programme design
Tools, systems and digitization	Inappropriate implementation or integration of tools and systems
External factors – beyond the control of WFP	Conflict, security and access Funding context and shortfalls

Agreed Actions [Medium priority]

The Country Office will:

(i) Update the caseload allocation methodology, leveraging various data inputs to inform sub-district level allocations, and monitor registration progress to mitigate the potential exclusion of eligible communities.

(ii) Revise the community-based targeting approach to identify the most adequate setup for the various contexts where WFP operates in Syria, ensuring the timely involvement of partners, and updating the mapping of committees to geolocation and community codes in the identity management platform to strengthen consistency.

(iii) Establish a system-based control within the identity management platform to ensure that eligibility decisions are digitally traceable for both verifiable and unverifiable criteria adjustments.

Timeline for implementation

30 June 2026

Identity management

60. The country office made significant progress in strengthening its identity management processes by gaining, for the first time, access and visibility over biographic data for all individuals it assisted in Syria. This enabled the automation of duplicate detection and enhanced the overall management of beneficiary data.

61.   The audit reviewed the design and implementation of identity management controls, including the application of data quality and deduplication checks, as well as the monitoring and reconciliation of assistance delivered.

Observation 4. Identity management and data reconciliation

Deduplication and adjudication

62.   Through its identity management platform, the country office used automated scripts to perform biographic deduplication of beneficiary data to ensure that unique households receive assistance. Yet some households, flagged as duplicates, were still included in distribution lists, partly due to timing gaps between registration updates and list creation. At the time of the audit fieldwork, over 900 duplicate household cases had remained pending (791 awaiting field verification by cooperating partners and 186 under internal review) for extended periods, averaging between 255 and 400 days, potentially increasing the risk of exclusion for impacted households.

Reconciliation and cycle closure

63.   A reconciliation between distribution lists and corresponding redemption transactions, to verify that all intended assistance had been provided, showed that 15,812 unique households enrolled (19 percent of total households enrolled) did not have corresponding redemption transactions – 1,432 of which did not redeem across multiple cycles; and 32,123 unique households enrolled (39 percent) presented inconsistent redemption patterns across cycles. This was an indication of potential gaps in the verification of households' existence. The country office indicated that some inconsistencies could be the result of access constraints or instances where distribution lists had been created and later deleted. The process to follow up on distribution and anomaly detection was not applied consistently (see also Observation 2 on digital solutions governance for additional contextual information on identity management).

Underlying cause(s):

Oversight and performance	Performance measures and outcomes are inadequately measured/establish
Tools, systems and digitization	Inappropriate implementation or integration of tools and systems
	Absence or late adoption of tools and systems

Agreed Actions [Medium priority]

The Country Office will:

(i)   Establish a structured mechanism to clear the adjudication backlog and establish key performance indicators and timelines for verification and review.

(ii)   Develop a comprehensive reconciliation dashboard linking cycle creation, commodity dispatch and redemption data to ensure traceability and accountability. Establish a procedure to formally close distribution cycles in the system where redemptions have not been completed within a defined timeframe.

Timeline for implementation

30 April 2026

Accountability to affected populations

64.   The country office was taking several actions to enhance its community feedback mechanisms. Plans to implement a Community Cloud Communication to offer diverse digital solutions to strengthen accountability to affected people were in progress, albeit with delays to the initial timeframe. While initial implementation was planned to be completed by February 2025, the project was still in progress at the time of audit fieldwork (October 2025).

65.   Other enhancements in progress include updates to standard operating procedures, primarily to incorporate the changes required following the rollout of an updated version of Sugar CRM[15] and changes to the programmatic context. During the audit period, the country office outsourced the operation of its hotline, which was previously managed in-house.

66.   The audit tested controls relating to community engagement strategies and practices, and the functioning of community feedback mechanisms within WFP's established normative framework.

Observation 5. Coverage of community feedback mechanisms

67.   As reported in the previous internal audit on WFP operations in Syria,[16] community feedback mechanisms had limited coverage in North-Eastern Syria. By October 2025, beneficiaries in this region continued to face difficulties accessing WFP's feedback channels. Feedback from the area declined sharply during the audit period: hotline calls dropped from nearly 2,000 in October 2024 to almost none by June 2025, primarily due to the lack of Syrian network coverage. For reference, total hotline calls across Syria were 8,567 in October 2024 and 6,952 in June 2025.

68.   Following the December 2024 political transition, the country office consolidated its call centres in 2025, closing one formerly operated from Lebanon and outsourcing the Damascus-based centre. The decision aimed to streamline the process and achieve more effective case intake and management. At the time of audit reporting, the consolidation had not yielded the expected results, primarily due to high staff turnover at the contracted company.

69.   Integration of supplementary feedback channels, such as cooperating partner help-desks, had not yet been completed at the time of audit fieldwork. As reported in the previous internal audit, complaints logged through partner help-desks were not systematically collected and shared with the country office, leading to limited issue escalation and visibility. Timelines for completing the integration of feedback channels and consolidating data through SugarCRM remained unclear (See Observation 9 on harmonization of monitoring and community feedback escalation and triangulation processes.)

Underlying cause(s):

Tools, systems and digitization	Inappropriate implementation or integration of tools and systems
External factors – beyond the control of WFP	Conflict, security and access Political – governmental situation

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[15] Sugar CRM is WFP's corporate system for community feedback case management.

[16] Refer to: Internal Audit of selected WFP processes in Syria - February 2024

Agreed Actions [Medium priority]

The Country Office will:

    (i)   Finalize the integration of partner help desks and all available channels with WFP's community feedback mechanisms, deploying the tools and guidelines required.

    (ii)   Reassess the workload and capacity of the consolidated call centre to manage the expected volumes of operation ensuring adequate coverage, and the feasibility of engaging supplementary services like interactive voice response or other mechanisms to enhance the effectiveness of the system.

Timeline for implementation

30 June 2026

Cooperating partner management

70.   During the scale-down period at the end of 2023 and the subsequent scale-up through 2025, the country office demonstrated adaptability in cooperating partner management. Despite significant funding reductions, a volatile operating context and restrictive constraints such as a limited partner pool, sudden shifts in access, and urgent humanitarian demands, the country office maintained programme delivery by consolidating and rationalizing its partner portfolio, realigning partner allocations under the "One Syria" framework, and revising the related budgeting mechanisms to ensure continuity of assistance.

71.   Governance was strengthened through revised standard operating procedures, enhanced oversight via spot checks, and the digitalization of calls for proposals and partner selection processes through the United Nations Partner Portal. Capacity assessments for both new and existing partners improved preparedness for scale-up.

72.   At the time of the audit fieldwork, the country office was rolling out 'Partner Connect'[17] to further strengthen the end-to-end partner management cycle. The audit reviewed the overall partnership management framework, including governance, partner onboarding, management of field-level agreements, reporting and payment processes.

Observation 6. Cooperating partner contracting and management

Partner selection and registration

73.   According to WFP's non-governmental organization partnerships guidance, partner selection procedures require that decisions be based on transparent and risk-informed criteria, integrating technical capacity, compliance history and value-for-money. There were weaknesses in the shortlisting process and Proposal Review Committee outcomes. In several cases, Cooperating Partner Committee submissions were made at short notice, limiting the depth and quality of partner assessments. Scoring as part of the application of proposal review was inconsistent, i.e. partners with lower scores were retained on rosters while higher-scoring partners were not, and waivers for missing documentation were applied unevenly.

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[17] Partner Connect is a WFP-developed platform to digitalize non-governmental organization partnership management.

74.   Some proposals were re-evaluated despite not meeting eligibility requirements, leading to partners previously flagged for anti-fraud/anti-corruption, or compliance issues being shortlisted. Inconsistent application of flagging mechanisms in the United Nations Partner Portal resulted in reinstatement of partners with prior compliance or performance concerns. The absence of a systematic link between past performance and partner selection weakened the process and increased the country office's exposure to reputational and fiduciary risks.

Retroactive engagement of partners

75.   The country office undertook a comprehensive programme redesign amid significant operational changes, including the consolidation of cross-border operations and fluctuations in caseloads. New government regulations on clearances for field-level agreements contributed to delays in finalizing partnership agreements. Consequently, some partners began implementing activities under Letters of Intent before field-level agreements were formalized. Liquidity constraints and delayed signature further affected the timely initiation of activities in Nort East Syria. While these measures ensured the continuity of assistance, they highlighted the need for improved programmatic planning and sufficient lead time in partner engagement to reduce operational risks.

Partner oversight and financial management

76.   The country office conducted spot-checks across various stages of the partner management cycle, including financial management and programme implementation. These reviews identified weaknesses in financial oversight, particularly limited segregation between partners' programme and finance functions. Follow-up and capacity-building mechanisms to address recurring issues were insufficiently structured or systematic. Expenditure verification flagged instances of unsupported costs. Further, delays in processing and settling partner invoices (driven by liquidity constraints), limited access to international banking channels, and reliance on coordinated cash-delivery mechanisms constrained implementation timelines. Frequent amendments and extensions of field-level agreements (driven by changes in caseloads, volatile funding flows, and activity scope) combined with manual field level agreement budget tracking reduced cost traceability and made challenging the process to consistently reconcile expenditure against implementation milestones prior to partner payment processing.

Underlying cause(s):

Process and planning	Insufficient planning
Resources – funds	Insufficient financial / cost management
External factors – beyond the control of WFP	Funding context and shortfalls Political – government situation

Agreed Actions [High priority]

The Country Office will:

(i)   Align planning and selection timelines to ensure timely partner engagement and field-level agreement negotiations; standardize committee review practices to promote risk-based selection and consistent application of scoring.

(ii)   Establish procedures to review anti-fraud/anti-corruption and compliance flags in the United Nations Partner Portal before partner approval, and timely update the portal, as necessary.

(iii) Revise the invoice verification process to clarify the expected scrutiny of invoices, supplemented with risk-based oversight and spot-checks to assess partner financial practices.

(iv) Implement a structured partner performance assessment and follow-up process to identify specific capacity strengthening investments required to ensure adequate partner capacity. The outcome of spot-checks and management oversight work should inform partner performance assessments.

Timeline for implementation

30 June 2026

Procurement

77. Governance of the supply chain function, including critical processes such as procurement and vendor contracting, is centralized at the country office level. During the audit period, total procurement amounted to approximately USD 175 million, with 24 percent allocated to food commodities. Of the USD 41 million spent on food procurement, 32 percent was conducted through waivers, given the limited depth of the market, and 13 percent through competitive bidding. Goods and services procured by the country office totalled USD 18 million, of which USD 7 million was through waived procurement. The number and value of food procurement waivers decreased from approximately USD 13 million in 2024 to USD 186,857 in 2025, as market opportunities opened up, allowing WFP to opt for competitive procurement.

78. In October 2025, the country office hosted an event with the Chamber of Commerce aimed at establishing new business relationships with local companies and expanding its supplier base.

Observation 7. Market research and supplier vetting

Market research

79. The country office currently identifies potential vendors through an Expression of Interest process but lacks formal, in-depth market research. Market data is shared only via quarterly overviews. Given the evolving operational context, comprehensive market research covering key areas such as price trends, local food production and consumption patterns, agricultural seasons, commodity availability, competing buyers, food stock estimates, supply chain disruptions, transport networks, weather forecasts and prospective vendor profiles should be conducted on a regular basis.

Supplier due diligence process

80. The supplier vetting process is generally functioning well. Two issues were noted:

a. A sample of vendor contracts reviewed were supported by outdated due diligence reports; this was also noted for a sample of cash-based transfer retailer contracts.

b. There was inconsistency in the individuals subject to vetting; for example, in 3 out of 14 transactions tested, board members were vetted while company directors were not.

81.   Although the country office generally complied with corporate guidance on sanctions screening, the operational context demands a more robust due diligence process. Recognizing this gap, the country office was considering engaging a third-party service provider to enhance the quality and timeliness of vendor assessments, improve relationship mapping and support updates to the vendor roster.

Underlying cause(s):

Policies and procedures	Absence or inadequate corporate policies/guidelines
External factors – beyond the control of WFP	Political – governmental situation

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Agreed Actions [Medium priority]

The Country Office will:

(i)   Leverage insights from the Chamber of Commerce event to conduct comprehensive market research, and make the information available to the United Nations Country Team for future reference.

(ii)   Finalize the engagement of a third-party service provider and establish a detailed standard operating procedure for the due diligence process, outlining roles, responsibilities, vetting criteria and timelines to enhance consistency and internal controls, ensuring that vendor vetting reports are up to date and aligned with WFP standards.

Timeline for implementation

30 June 2026

Food safety and quality management

82.   The country office's food safety and quality team are centrally positioned within the supply chain unit and supported by quality control service providers at warehouses. The team is responsible for maintaining high food safety and quality standards through upstream and downstream quality management.

83.   The food safety and quality team also monitor the quality of food sold by retailers and the delivery systems used to maintain the standards. With cash-based transfers and commodity vouchers offering greater flexibility in addressing food and nutrition needs, WFP assumes increased responsibility for ensuring that food products and services meet contractual quality standards. In 2024 under Activity 1, transfers to beneficiaries through value vouchers amounted to USD 14 million.

84.   During the review period, nearly 45 percent the procurement of cereals, pulses, sugar and salt was procured locally. The country office sourced medium to high-risk food commodities such as vegetable oil, olive oil, canned foods and fortified date bars. To address potential food safety and quality risks associated with these commodities and supplement existing skillsets, at the time of audit reporting, the country office had initiated the recruitment of a food technologist.

85.   The audit focused on testing the control environment for the entire food incident management cycle. In addition, a sample of food safety and quality incidents were sampled for testing.

Observation 8. Food safety and quality issue escalation

Escalation process for food safety issues

86.   Programme monitoring data revealed a high prevalence of food safety issues, notably in Aleppo (326 cases), the Central Area Office (60) and the Coastal Office (37). Of the 501 total cases, 263 (52 percent) were linked to cash-based transfer retailers, with the most common concern being the alleged potential sale of expired items or products with less than 30 days to expiry. The failure to ensure that high food safety standards are maintained may expose WFP to various risks, including reputational risk.

87.   While the country office's Retail Management Group oversees reported issues, there is no formal workflow to escalate food safety and quality concerns from cash-based transfer retailer monitoring to the food safety and quality unit for assessment, or to inform regular tracking and monitoring. This gap hinders the food safety and quality team's ability to track and respond to systemic trends effectively. As indicated in Observation 9, there was no effective triangulation of these issues with relevant feedback from beneficiaries.

Underlying cause(s):

Process and planning:	Rules and processes, including for decision making, not established or unclear

Agreed Actions [Medium priority]

The Country Office will:

(i)   Streamline the workflow and define a clear escalation path for food safety and quality issues identified during the routine monitoring of cash-based transfer retailers.

(ii)   Analyse monitoring data to identify retailers with critical repetitive food safety and quality issues and prioritize them for annual oversight visits.

Timeline for implementation

30 June 2026

Monitoring

88.   Following the previous internal audit, the country office enhanced its monitoring processes, adopting a revised monitoring strategy and restructuring the monitoring function and reporting lines to enhance its independence. The country office also began using remote monitoring from July 2025, to supplement existing monitoring approaches.

89.   The audit focused on processes to develop and track progress against monitoring plans, and to systematically escalate monitoring findings and aggregate information to enhance programmatic decision making.

Observation 9. Monitoring planning and triangulation

90.   The limited integration of systems (refer to Observation 2) resulted in manual workarounds and difficulties in addressing inconsistencies across processes, which affected at least the following two processes:

a. *Monitoring plans*: Limited uniformity affected the preparation and oversight of regular monitoring plans, with each field office using its own spreadsheets and methods to organize day-to-day work towards achieving the minimum monitoring requirements; and

b. *Tracking actual monitoring*: Although the necessary data exists within the country office's various systems, tracking monitoring activities (including coverage of sites, frequency of visits) and regular reporting require manual reprocessing of data, with an increased risk of errors.

Triangulation with community feedback mechanisms

91. Triangulation between monitoring and community feedback mechanisms occurs on an ad-hoc basis. While both functions effectively identify issues, their separate escalation processes restrict the country office's ability to perform comprehensive analyses. For instance, as shown in Observation 8, food safety and quality issues with retailers are identified through monitoring work, yet there is no corresponding analysis of community feedback data to either corroborate or otherwise analyse the issues, thereby closing the information loop.

92. The country office allocated funds from its global assurance plan budget to enhance its monitoring processes, including establishing a data quality system for post-distribution monitoring; enhancements to findings dashboards; and the reinstatement of performance-based payments to third-party monitors. The short-term nature of these funds presented a challenge as the planned enhancements need to be completed by the end of 2025. Further, future resources for system maintenance and staffing to support data analyses and monitoring remains uncertain.

Underlying cause(s):

Resources – people	Insufficient staffing levels
Tools, systems and digitization	Inappropriate implementation or integration of tools and systems
External factors – beyond the control of WFP	Funding context and shortfalls

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Agreed Actions [Medium priority]

The Country Office will revise and allocate the resources required to maintain an adequate technical and staffing capacity to support data analyses, focusing on data quality assurance and third-party monitoring payment oversight, and to ensure adequate maintenance of systems while a corporate solution is rolled out.

Timeline for implementation

31 December 2026

Annex A – Agreed actions plan

The following table shows the categorization, 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.

#	Observation	Process area	Owner	Priority	Due date for implementation
1	Revisions to the country office's organizational structure	Governance	Country Office	**Medium**	31 March 2026
2	Digital solutions governance	Governance	Country Office	**Medium**	30 September 2026
3	Targeting, prioritization and application of eligibility criteria	Targeting	Country Office	**Medium**	30 June 2026
4	Identity management and data reconciliation	Identity management	Country Office	**Medium**	30 April 2026
5	Coverage of community feedback mechanisms	Accountability to affected populations	Country Office	**Medium**	30 June 2026
6	Cooperating partner contracting and management	Cooperating partner management	Country Office	**High**	30 June 2026
7	Market research and supplier vetting	Procurement	Country Office	**Medium**	30 June 2026
8	Food safety and quality issue escalation	Food safety and quality management	Country Office	**Medium**	30 June 2026
9	Monitoring planning and triangulation	Monitoring	Country Office	**Medium**	31 December 2026

Annex B – List of tables and figures

Annex C – Acronyms used in the report

BeRT	Beneficiary Redemption Tracker tool
IDM	Identity management platform
IT	Information technology
Mt	Metric ton
USD	United States dollar
VIBES	Vulnerability Information and Beneficiary Entitlement System
WFP	World Food Programme

Annex D – Agreed actions terminology

List of root causes

Organizational 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 mobilization
	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 partners' staff
Tools, systems and digitization	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 & 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 categorized 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 organization 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.[18]

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.

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18 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 harmonized 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.

Annex E – Audit rating system