

Internal Audit of WFP Operations in Central African Republic

Office of the Inspector General
Internal Audit Report AR/25/24

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I. Executive summary

WFP in Central African Republic

1. As part of its annual workplan, the Office of Internal Audit conducted an audit of WFP operations in Central African Republic (hereafter referred to as CAR). The audit focused on risk management and oversight, beneficiary targeting, identity management, management of cooperating partners, cash-based transfers, supply chain, accountability to affected populations, monitoring, humanitarian access and security. It also included tailored reviews of governance, including budget and programming, organizational/staffing structure, human resources management, procurement, management services and finance.
2. The audit covered the period from 1 January 2024 to 30 June 2025. During this period, WFP's total expenditure in CAR was USD 129 million, reaching approximately 1.7 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.
5. The WFP CAR Country Office operated in an exceptionally complex and challenging environment, particularly in 2025, when it faced a significant funding shortfall. To address the financial deficit, the country office established cost-efficiency measures, which included closure of three field offices and a significant reduction in the workforce. Implementation of the organizational realignment was managed smoothly, underpinned by effective communication and proactive engagement throughout the change management process. Considering these measures, the country office had to revise implementation targets, which left over one million people without assistance.
6. Key stakeholders, including representatives of donors, government and local partners, expressed their satisfaction with the country office's operations, highlighting WFP's leading role in humanitarian response; its operational efficiency and responsiveness to humanitarian challenges; and recognized and valued WFP services and programmes.



7. In the second half of 2025, the country office made notable progress in its overall management of programme activities and support functions. Targeted actions were taken to address several internal control gaps and operational risks, particularly in partnerships, cooperating partner management, supply chain and monitoring. Nevertheless, implementation of the risk mitigation measures was pending in several areas and required more efforts by functional units. These actions aimed to align the country office's local practices to WFP's global assurance standards. At the time of the audit fieldwork, the country office was actively revising its programme strategy, shifting towards resilience activities, in line with national priorities.

Actions agreed

8. The audit report contains one high-priority observation related to:

9. **Observation 4 – Accountability to affected populations.** In September 2025, the country office rolled out the WFP feedback management system, SugarCRM, and was revising its standard operating procedures. Misalignment between local policies and practices resulted in inconsistent case categorization, and only a small percentage of feedback cases had documented resolutions. Procedures for handling sensitive cases were not streamlined, and community sensitization was insufficient, especially for non-French-speaking or illiterate beneficiaries.

10. The audit made nine observations with medium-priority actions in governance and risk management, targeting and identity management, monitoring, management of cooperating partners, supply chain management, monitoring, finance and management services, humanitarian access management and partnerships.

11. Management has agreed to address the ten 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

Central African Republic

13. The Central African Republic (CAR) is a low-income country.¹ With an estimated population of 5.5 million² people, it ranked 191 of 193 countries in the 2023–2024 Human Development Index,³ and 149 of 180 countries in the 2024 Transparency International Corruption Perceptions Index.⁴ Despite being endowed with abundant natural resources, with ongoing conflict, political instability, economic hardship and one of the lowest education indicators, it remains one of the poorest countries in the world.

14. CAR is a sparsely populated, landlocked country. Following more than a decade of conflict, political instability, and economic crisis, CAR has taken important, albeit tentative, steps toward stabilization. In 2025, its economy showed signs of recovery, with growth projected at 2.1 percent. Efforts to implement the 2019 peace agreement have been renewed, leading to further engagement by armed groups in the peace process in 2025, as well as renewed progress on Disarmament, Demobilization, and Reintegration (DDR) initiatives. Presidential, legislative, and local elections are scheduled for 28 December 2025, and preparations were underway during audit fieldwork and reporting.

15. While this progress is important, it remains fragile due to low levels of development and high socio-economic vulnerability. Poverty remains extremely high, affecting around 71 percent of the population. CAR continues to have the highest humanitarian needs per capita, with 436,000 internally displaced persons and approximately 680,000 refugees and asylum seekers as of January 2025. Chronic malnutrition affects 38 percent of children under five. Government capacity remains fragile and dependent on loans and budget support from development partners to finance its activities.⁵

16. The October 2024 Integrated Food Security Phase Classification (IPC) analysis estimated that approximately 2 million people (31 percent of the analysed population) would face high levels of acute food insecurity between September 2024 and March 2025 (classified as IPC Phase 3 or above). The improved security environment in 2024 allowed WFP to focus more on early recovery and resilience activities, in line with the Government's vision. Despite severe funding constraints and limited access to some areas due to heavy rains and insecurity, WFP reached over 1 million people nationwide, with women 51 percent of the beneficiaries reached.⁶

17. A multidimensional United Nations peacekeeping operation – MINUSCA – has been deployed in CAR since 15 September 2014.⁷

¹ [World Bank country classifications by income level for 2024-2025](#)

² [World Population Dashboard - Central African Republic | United Nations Population Fund](#)

³ [Human Development Report 2023–2024, Table 1](#)

⁴ [Corruption Perceptions Index 2024](#)

⁵ [Central African Republic Overview: Development news, research, data | World Bank](#)

⁶ [Annual Country Report | World Food Programme](#)

⁷ [MINUSCA | United Nations Peacekeeping](#)



WFP operations in Central African Republic

18. WFP's operations in CAR are guided by its Country Strategic Plan, covering the period from March 2023 to December 2027.⁸ The Country Strategic Plan's budget is estimated at USD 834 million over the entire five-year period following the last budget revision in September 2025.⁹

19. In 2025, the country office initially planned to assist 1,420,000 beneficiaries, including 600,000 through general food distribution. Due to resource constraints, the target was revised to 386,241 beneficiaries, with 157,395 for general food distribution, leaving over one million people without assistance. The continued deterioration of the funding situation in CAR significantly impacted and disrupted WFP operations during the period under review.

20. During the audited period, country office operations focused on emergency food and cash assistance, resilience-building (including school feeding and food assistance for assets), nutrition support, land rehabilitation, climate adaptation, capacity strengthening and policy development, and humanitarian air services. Figure 1 includes key budget, expenditure and beneficiary caseload information related to WFP operations in CAR.

Figure 1 – Central African Republic – key data on budget, expenditure and beneficiaries

2023-2027 Country Strategic Plan cumulative figures in millions (m)				
Needs-based budget: USD 834 m			Spend to date: USD 262 m (24%)	
2024 cumulative figures in millions (m)				
Needs-based budget: USD 231 m	Expenditures: USD 100 m (43%)			Beneficiaries 1.1 million
Expenditure in the audit period Jan 2024 – June 2025 in millions (m)				
	USD 129 m (including USD 13 million of Direct Support Costs)			
Food transfer cost USD 43.9 million 34.0%	Cash-based transfer cost USD 25.6 million 19.9%	Country capacity strengthening USD 2.9 million 2.3%	Service delivery USD 24.0 million 18.6%	Implementation cost USD 19.3 million 15.0%

21. Under Country Strategic Plan Outcome 1, in 2024, the country office provided life-saving food and cash assistance to 769,141 crisis-affected people (including 29,431 refugees, 24,275 returnees and 59,272 internally displaced individuals). This support included 14,469 metric tons (mt) of food and USD 18.2 million in cash, complemented with capacity-strengthening initiatives. The Rapid Response Mechanism supported 11,559 individuals. This outcome was 64 percent funded, with funding gaps mostly affecting early recovery activities which aimed at strengthening the resilience of the most food insecure people.¹⁰

22. Country Strategic Plan Outcome 2 focused on improved nutrition and education for vulnerable groups, reaching 306,588 beneficiaries. School feeding expanded to 222,865 children in 334 schools, with a pilot home-grown school feeding programme in 45 schools. Nutrition assistance was provided to 17,920 children (6–23 months) and 10,036 pregnant/breastfeeding women.

⁸ [Central African Republic country strategic plan \(2023–2027\) | World Food Programme](#)

⁹ In September 2025, the WFP Office of Evaluation launched a mid-year review of the country strategic plan.

¹⁰ Source CAR Annual Country Report 2024 [Annual Country Report | World Food Programme](#)



23. Through Country Strategic Plan Outcome 3, resilience-building activities of Food Assistance for Assets and Smallholder Agricultural Market Support benefited 23,914 people. The country office rehabilitated 327 hectares of land and built 114 climate adaptation assets. Capacity-strengthening workshops and market access support for 21,077 smallholder farmers were key achievements.

24. Under Country Strategic Plan Outcome 4, the country office strengthened national capacities, contributing to the development and validation of the National Social Protection Policy and supporting studies on nutrition. Technical assistance improved Government systems for food security, nutrition and social protection.

25. Country Strategic Plan Outcome 5 enabled humanitarian partners to reach vulnerable populations through the United Nations Humanitarian Air Service. The country office transported 19,551 passengers and 133 mt of cargo in 2024, as well as medical products to over 800 health facilities, and mosquito nets to 460 schools.

WFP's organizational redesign and funding context

26. 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.

27. 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.

28. 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. In response to unforeseen and precipitous changes in the CSP funding outlook, the country office immediately implemented substantial cost-efficiency measures in order to mitigate a rapidly widening resource gap.

29. 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.

30. 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.

31. In March 2025, WFP also launched a Global Footprint Review Exercise to critically assess WFP's operational presence and maximize WFP's impact in an environment with reduced global resources. The exercise focused on WFP's value addition, strategic operational opportunities and role in supporting national governments to achieve Sustainable Development Goal 2. The redefinition of country strategies coincides with the country strategic plan cycle, with the goal of implementing tailored operational models in the subsequent country strategic plan.

32. The audit results are not intended to inform the country office footprint review exercise. Yet, the outcome could influence a country office's capacity to implement agreed actions. In such an

instance, the country office management will reassess the relevance of each action and report its findings to Global Headquarters and the Office of Internal Audit.

Objective, scope and methodology of the audit

33. 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 CAR. 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.

34. The audit focused on Activities 1, 5 and 6 under Strategic Outcomes 1, 3 and 4 of the Country Strategic Plan, which reported USD 63.2 million in direct operational costs for 2024, representing 70 percent of the total direct operational costs for the year. Under these activities, the country office assisted 814,132 beneficiaries in 2024, representing 76 percent of the total beneficiaries reached.¹¹ Table 1 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
<i>Activity 1: Provide life-saving assistance to crisis-affected populations to meet their basic food and nutrition needs and support their early recovery. (SO 1)</i>	60.9	68%	769,141	72%
<i>ACTIVITY 5: Provide livelihood support and resilience building to targeted populations, including indigenous peoples and communities, through productive asset creation and value chain development. (SO 3)</i>	2.2	2%	44,991	4%
<i>ACTIVITY 6: Provide technical assistance and policy support to national institutions and partners in the areas of gender-transformative food and nutrition security, social protection, emergency preparedness and response and disaster risk management. (SO 4)</i>	0.1	0%	NA	NA
Sub-total: activities in the audit scope (2024)	63.2	70%	814,132	76%
Other activities not in the audit scope	26.8	30%	347,899	33%
Total country strategic plan in 2024	90.0	100%	1,068,696	100%

Source: The 2024 Annual Country Report

35. The audit covered the period from 1 January 2024 to 30 June 2025. When necessary, the audit reviewed transactions and events pertaining to other periods. In defining the audit scope, the Office of Internal Audit considered coverage provided by the West and Central Africa Regional Office (hereafter the “regional office”), such as: the January 2025 supply chain oversight support mission; the March and August 2024 finance and global fleet oversight support missions; and a cross-functional oversight mission covering risk management, identity management, protection/accountability to affected populations, management of cooperating partners, access, logistics, procurement, human resources and information technology.

¹¹ Source: WFP CAR Annual Country Report, available at: [Annual Country Report | World Food Programme](#)

36. Figure 2 below shows the areas in the scope, as identified in the audit engagement plan.

Figure 2 - **Process areas in the audit scope**

Full audit coverage:



Partial audit coverage:



37. The audit mission took place from 15 to 26 September 2025 at the country office in Bangui and included four visits to distribution sites in the Bambari field office and in the Bangui area.

38. 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:

- a. 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;
- b. Applicable international standards and frameworks;
- c. Agreements and donor requirements, including bilateral agreements, Memorandums of Understanding and conditions outlined in funding agreements or grants; and



- d. Best practices in humanitarian operations, logistics, supply chain management and programme delivery, including benchmarks set by UN system-wide coordination bodies or peer organizations.

39. The above criteria guided the audit of the WFP CAR 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.

40. 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 21 November 2025 and final comments received on 19 December 2025.

41. 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

42. The audit resulted in ten observations relating to governance, risk management, targeting and identity management, accountability to affected populations, monitoring, management of cooperating partners, supply chain, finance and management services, and humanitarian access management. Other audit issues assessed as low priority were discussed directly with the country office and are not reflected in the report.

Governance, risk management and oversight

43. In response to a significant decrease in donor funding and the resulting structural deficit, the country office initiated an organizational alignment exercise in 2025 to adjust its workforce and operating model, while maintaining operational continuity. As part of this exercise, the Cost and Operational Review task force, established by the Country Director, issued a report with recommendations providing guidance on workforce adjustments and further considerations for efficiency gains. These included exploring cost-sharing or mutualization of back-office functions with other United Nations organizations to optimize resources and enhance operational effectiveness.

44. The audit reviewed country office risk management processes to identify and assess risks, including emerging risks arising from the organizational alignment, such as skill gaps in critical positions and fraud risks associated with the nationalization of roles. It also examined the adequacy of management oversight, including segregation of duties, and followed up on oversight missions.

Observation 1. Governance, risk management and oversight

45. The country office's organizational alignment exercise was guided by principles of workforce optimization, stability, flexibility, progressive nationalization and duty of care towards staff. The process was progressing in a structured and transparent manner, with close engagement from headquarters. The country office also benefited from the continuous support of the regional office and headquarters in digitalization and risk oversight, including the continued deployment of a risk officer position until mid-2026 to facilitate the transition of the role to a national officer.

46. While the organizational alignment was effectively managed, several residual risks in governance and risk management remained, with most actions by the country office to address them ongoing at audit reporting:

- a. *Segregation of duties*: The country office conducted an internal assessment to identify potential segregation of duties issues arising from the recent organizational realignment, including functions related to programme operations, delivery and field office management. The country office was developing and updating segregation of duties matrices, as recommended by corporate guidance at the time of audit fieldwork.
- b. *Staffing capacity constraints*: Several key functions require strong technical skills to deliver on their core responsibilities and to train cooperating partner staff on WFP principles (e.g. access, protection, and food safety and quality management), delivery modalities and the use of corporate tools. This capacity is particularly critical given the country office's recent efforts to enhance digitalization across all processes. Fraud risks remained high in the audit period, given the operational environment and high risks of collusion.



- *Decreased support from headquarters* due to corporate downsizing has materialized in delays in providing technical assistance for tool deployment (e.g., SugarCRM and SCOPE-related dashboards).

Underlying cause(s):

<i>Resources – People</i>	Insufficient skills and/or competencies Inadequate succession and workforce planning
<i>External factors – beyond the control of WFP</i>	Funding context and shortfalls

Agreed Actions [Medium priority]

1. The country office, in collaboration with the Risk Management Division, will perform an internal control review by mid-2026 to assess the adequacy of compensatory measures; and confirm that management oversight and risk management functions remain effective following the organizational alignment.
2. The country office will leverage the country office's existing training plan through targeted development of critical positions supported by training and temporary technical assistance from headquarters staff.

Timeline for implementation

1. 30 September 2026
2. 30 September 2026

Targeting and identity management

47. The country office assisted approximately 1.1 million beneficiaries in 2024 and 0.6 million in the first half of 2025.¹² In April 2025, the regional office validated the country office's Global Assurance Project (GAP) targeting benchmarks. Full compliance was still pending until key documents and protocols have been finalized and approved. Because the country office issued a new identity management standard operating procedure in August 2025, the audit could not assess how effectively it was being implemented.

48. The country office, like other WFP offices, employs a community-based, participatory targeting approach. Communities identify potential beneficiaries using criteria set by the targeting committee, which is mandated by the village assembly. Household surveys and socio-economic data analysis ("the script") are used to support and improve the accuracy of this process.

49. The audit reviewed organization and internal policies, roles and responsibilities, targeting data in MoDA (Mobile operational data acquisition, the WFP platform for data collection), beneficiary data imported to SCOPE, deduplication and reconciliation processes related to SCOPE data and risk management practices.

¹² 2025 beneficiary figures are pending to adjustment and validation.

Observation 2. Targeting processes and data management

Targeting strategy, approach and practices

50. The country office established a targeting strategy for 2023–2027; developed a targeting standard operating procedure in February 2024; and set up a Targeting Working Group. The targeting exercise was carried out in 2023, for 2024 and 2025 interventions.

51. A review of the processes showed inconsistencies in four areas:

- a. *Targeting in food assistance for assets activities* – While the standard operating procedures on food assistance for assets household targeting stated that household data would be supplemented with biometric data, the country office did not use biometric identification.
- b. *Targeting Working Group* – During the audited period, meetings were not held regularly. Efforts were under way to strengthen this coordination mechanism.
- c. *Dates of criteria validation* – Of the 15 community validation documents reviewed, 12 were undated and one was dated 2022. As a result, it was not possible to determine when the socio-economic criteria were validated.
- d. *Inclusion/exclusion rates* – The targeting standard operating procedure mentioned inclusion and exclusion errors but did not outline a quantitative method for calculating them at either the design or implementation stages, as now required by the WFP targeting policy of July 2025. The country office stated that the beneficiary exclusion and inclusion error rates were 7 and 6 percent, respectively, for the audited period. In the absence of a calculation methodology, the audit could not verify the error rate accuracy.

Vulnerability scoring

52. The country office performed vulnerability scoring in the Statistical Package for the Social Sciences (SPSS) in line with corporate guidance. The prioritization scoring process was complex and the prioritization scoring protocol was not documented outside the SPSS script. The process was not fully automated and involved manual steps, including storage of spreadsheet files locally and sharing of lists via email, leading to an absence of visibility, data privacy and data fragmentation risks.

53. The country office clarified that the scoring did not apply to the entire MoDA database but only to validated data, and the cleaned datasets were maintained separately and were not stored in MoDA. At the time of the audit fieldwork, the audit team could not test the vulnerability scoring because the raw dataset from MoDA was shared without vulnerability scores, whereas the access to the full raw dataset with vulnerability scores was not provided for all areas.¹³

MoDA data quality

54. Testing of MoDA data showed several data quality issues, affecting the completeness, accuracy and consistency of the targeting data. For example, the absence of unique enumerator identifiers; missing critical fields such as non-governmental organization (NGO) name, locations and beneficiary identification numbers; and incomplete GPS data. Device and enumerator management showed



shared device usage and enumerators linked to more than one cooperating partner in a single day. Some devices recorded an unrealistic number of surveys per day.

55. The country office explained that certain fields in MoDA were intentionally left optional to prevent disruptions in data entry, whereas missing partner names were attributed to records generated during simulation exercises.

56. The country office risk register on targeting was general, lacked mitigation actions, implementation dates and details of the actions taken and did not effectively mitigate targeting risks.

Underlying cause(s):

<i>Policies and procedures</i>	Absence or inadequacy of corporate policies/guidelines Absence or inadequacy of local policies/guidelines
<i>Process and planning</i>	Rules and processes, including for decision making, not established or unclear Unclear roles and responsibilities Inadequate risk management Insufficient coordination – internal or external

Agreed Actions [Medium priority]

The country office will:

- (i) Update standard operating procedures on targeting to include a clear methodology of inclusion and exclusion error rates, vulnerability scoring, prioritization, and data cleaning protocols, including their implementation and documentation.
- (ii) Improve the regularity of Targeting Working Group meetings and related documentation.
- (iii) Include detailed mitigation actions, and timelines of implementation in the targeting risk register.

Timeline for implementation

30 June 2026

Observation 3. Identity management

Privacy impact assessment

57. WFP corporate guidance requires to perform a privacy impact assessment prior to any new project involving personal data, and whenever significant changes occur to existing data processing activities. The country office has not carried out a privacy impact assessment (PIA) since 2021. In October 2025, the county office completed a PIA in activity 1, in Zangba location¹⁴.

Beneficiary authentication during cash-based transfer distributions

58. Beneficiary withdrawals during cash-based transfer (CBT) distributions relied solely on SCOPE Cards for authentication, supplemented informally by community-level confirmation. Corporate due diligence assessments in 2023 and 2025 recommended introducing a second beneficiary authentication factor to strengthen transaction security, given the high operational risks in the country.

¹⁴ The exercise started in June 2025.



59. As of September 2025, the country office had not established a structured plan or pathway towards implementation of two-factor authentication. The country office was considering use of biometrics among other potential solutions for two-factor authentication because national identification documents were not widely held among the population.

Beneficiary data deduplication

60. The country office did not use biometrics¹⁵ or an ID documented approach to identify people assisted, although this was one of the GAP benchmarks reported as implemented. During the audited period, 52 percent of beneficiaries were registered with WFP ID, followed by WFP Smart Card (24 percent) and WFP Barcode-ID Card (24 percent).¹⁶

61. Possession of national ID cards was low in CAR. The country office confirmed that the proportion of beneficiaries with ID cards (passport, national ID, voter cards and driving licenses) represented circa 16 percent of total beneficiaries within the targeting process. The audit data analysis also showed that 25 percent of beneficiary records in raw MoDA data contained ID document numbers, while SCOPE did not contain any ID document numbers. Importing ID document numbers into SCOPE would help the country office improve the quality of its beneficiary data.

62. In the absence of biometrics and ID documents, in September 2024, the Digital Assistance team (DAT) in headquarters conducted a biographic deduplication exercise for the country office. The Identity Management (IDM) team followed up with manual data cleaning in 2025. Although the country office planned to automate deduplication, funding cuts prevented implementation. At the time of the audit fieldwork, discussions were ongoing to automate the deduplication process.

63. There were 129,888 unique recipients (households) during the audited period. The audit performed a deduplication test by first name, last name, location and gender, in the same distribution cycle and area. The test identified 1,571 SCOPE recipient IDs¹⁷ (1.2 percent of total households) linked to potentially duplicated 669 physical identities across all modalities (cash, food and value vouchers). At the time of the audited fieldwork, the country office was reviewing these duplicate beneficiaries.

64. Field visits showed that beneficiary IDs were not consistently verified before distributing cash-based assistance. During cash distributions, financial service provider representatives swiped cards without confirming beneficiary identities before handing over the cash.

Implementation of risk mitigation measures

65. The country office developed a fraud risk assessment for IDM. The review of two of four fraud risks and their mitigation measures showed that while the risks had been correctly identified, most of the new mitigation measures were not SMART, had not been implemented by the target date or lacked the supporting evidence to demonstrate implementation of mitigation measures.

¹⁵ FAO used biometrics in country.

¹⁶ The WFP ID is a unique, WFP-generated identifier recorded in SCOPE when a beneficiary lacks a national or official document ID. The WFP Smart Card ID refers to the identifier of a personalized, chip-enabled card issued to beneficiaries. The WFP Barcode ID (also known as the WFP Smartcard Light ID) is the identifier of a simplified card without a chip.

¹⁷ The same number of households.

Underlying cause(s):

<i>Policies and procedures</i>	Absence or inadequacy of local policies/guidelines
<i>Process and planning</i>	Inadequate risk management Insufficient coordination – internal or external
<i>Resources – People</i>	Insufficient staffing levels
<i>Resources – Funds</i>	Insufficient financial / cost management
<i>Tools, systems and digitization</i>	Absence or late adoption of tools and systems

Agreed Actions [Medium priority]

1. The country office will carry out a cost-benefit analysis of the potential use of biometrics for long-term assistance and with headquarters support, assess the feasibility of introducing two-factor authentication for beneficiaries using the payments instruments.
2. The country office will:
 - (i) Resolve identified duplicates through field verification or system checks, document periodic beneficiary deduplication.
 - (ii) Develop SMART mitigation measures in relevant risk registers and document their implementation.

Timeline for implementation

1. 30 June 2026
2. 31 July 2026

Accountability to affected populations

66. In 2025, with support from headquarters, the country office took steps to strengthen its community feedback mechanisms. While a clear and streamlined process for issue escalation was being developed, the rollout of SugarCRM was completed in September 2025.¹⁸ At the time of audit fieldwork, data migration to the new system was still pending.

67. The country office also hired a community feedback mechanism manager in 2025: due to cost-saving measures, the manager position was abolished in July 2025, leaving the community feedback mechanism team with only two national staff members within the Research, Assessment and Monitoring (RAM) unit.

68. The audit reviewed the country office's community feedback mechanisms against WFP corporate standards relating to: (a) reach and accessibility; (b) minimum data collection; (c) case handling procedures; (d) information management system; (e) analysis, reporting and tracking of feedback; and (f) quality assurance procedures.

¹⁸ The rollout of SugarCRM was postponed from June to September 2025 following advice from headquarters to deploy its latest version.

Observation 4. Community feedback mechanism and data management

Community feedback mechanism processes versus practices

69. During the audited period, the country office utilized two community feedback mechanism standard operating procedures: one issued in 2020 and another in 2024. The review of these standard operating procedures against the community feedback mechanism case handling procedures actually used showed some gaps, such as regarding case categorization, closure and monthly reporting, procedures for handling sensitive cases, and roles and responsibilities, resulting in incomplete documentation of loop closure. While monthly committee meetings were reportedly held, no minutes were maintained. Reporting from cooperating partners and field offices was irregular due to missed deadlines.

70. The country office clarified that finalization of a new standard operating procedure would address these inconsistencies, which was pending due to its alignment with SugarCRM escalation processes.

Community sensitization and help desk arrangements

71. The two field visits in Bangui showed that most beneficiaries did not speak French and the majority did not know how to read or write. Therefore, printed materials and posters publicizing the community feedback mechanism in French or in Sango¹⁹ were only partially adding value to population sensitization.

72. The field visits showed that the help desk was not available, and in one location, the help desk was in the same room as cash distribution. WFP policy requires that a help desk should be made available in a private space, where privacy is granted.

Community feedback mechanism data management systems

73. During the audited period, the country office used three different data management systems for its community feedback mechanisms: from January to March 2024, MoDA and spreadsheets; from March 2024 to June 2025, the InterAgency SugarCRM system; during July and August 2025, a transition phase using spreadsheets and KoboToolbox,²⁰ and from September 2025 onwards, SugarCRM.

74. Data migration between the systems lacked clear consolidation and tracking mechanisms, which compromised completeness, reliability and accuracy. Before the InterAgency SugarCRM System was introduced, more than 30 cases from early 2024 remained unresolved, and the country office could not provide evidence of how these cases had been resolved or transferred to the new system. Similarly, after SugarCRM was implemented, as of September 2025, the country office was unable to confirm the complete list of pending cases from the previous system.

75. After the InterAgency SugarCRM system was discontinued in June 2025 and before SugarCRM was launched in September 2025, the country office collected cases directly from the call centre operator.²¹ The walkthrough showed that the country office did not use a secure and confidential way to channel these cases from the call centre to the community feedback mechanism focal point. The country office stated that the call centre would email only those responsible for handling the issue, but this was not confirmed during the audit walkthrough.

¹⁹ A local language commonly spoken in CAR.

²⁰ KoboToolbox is an off-the-shelf software often used to record complaints, feedback and referrals from beneficiaries.

²¹ The call centre used KoboToolbox as a temporary platform.



Data quality and integrity

76. During the audited period, the country office lacked clear and complete documentation on case resolutions and timelines. While the InterAgency SugarCRM System included case details, the resolution process was managed separately through spreadsheets. This manual follow-up process was cumbersome and prone to human error. Of the 15,738 cases in the audited period, approximately 1 percent of resolutions were documented in the spreadsheets. Key details of the resolution, such as ticket numbers, dates, details of action taken, or community feedback mechanism focal point names were missing. Data analysis of the InterAgency SugarCRM System itself showed data quality issues and missing values:

- a. There were no unique case identifiers, increasing the likelihood of duplicated cases;
- b. Resolution details were not indicated, and data structure and categorization fields were different between 2024 and 2025;
- c. The feedback acceptance field was not populated or not well categorized in most cases; and.
- d. Status of action for the resolved cases was missing in most cases.

77. A high-level reconciliation between the community feedback mechanism data in the Interagency SugarCRM system and the country office's anti-fraud/anti-corruption and sexual exploitation and abuse (SEA) case records showed discrepancies.

Reporting periodicity and quality

78. Reporting and analysis on community feedback mechanisms are key for broader programmatic and strategic improvements based on data trends. During the audited period, the country office's monthly and quarterly reporting, as well as missed call analysis, was incomplete. Specifically, in 2024, monthly reports were only partially prepared, while quarterly reports were missing. In contrast, 2025 saw the preparation of quarterly reports but no monthly reports. The 2025 community feedback mechanism quarterly reports indicated that 95 percent of cases were closed, yet the audit could not verify the closure status. While the country office shared hotline statistics from November 2024 to January 2025 as part of missed call analysis, the report lacked actual missed call data, resulting in a missed opportunity to understand and document the reasons behind unanswered calls.

Underlying cause(s):

<i>Policies and procedures</i>	Absence or inadequacy of local policies/guidelines
<i>Process and planning</i>	Unclear roles and responsibilities Inadequate risk management Insufficient coordination – internal or external
<i>Resources – People</i>	Absence or insufficient staff training
<i>Tools, systems and digitization</i>	Absence or late adoption of tools and systems

Agreed Actions [High priority]

The country office will:

- (i) Finalize the rollout of SugarCRM and data migration.
- (ii) Revise the standard operating procedure to include clear procedures for sensitive case handling. Establish clear roles and responsibilities and regular reporting for trend analysis, and ensure real-time visibility of case resolution and categorization. Perform post-intake data review and case spot checking to confirm community feedback mechanism cases have been correctly categorized, and conduct systematic checks to identify data entry errors.
- (iii) Strengthen community sensitization and help desk arrangement practices.
- (iv) Following the full rollout of SugarCRM, ensure relevant staff are trained, including on data protection standards and restrict access to community feedback mechanism data based on roles.
- (v) Establish a community feedback mechanism data quality review process to ensure case status and resolution is accurate, and document the actions taken.

Timeline for implementation

30 June 2026

Management of cooperating partners

79. The Cooperating Partner Unit comprised the head of cooperating partner management and two national personnel. The country office duly carried out performance evaluations of cooperating partners, including the 360-degree evaluation of WFP by the cooperating partners.

80. Notably, in 2024, all cooperating partners received training from the Risk Management unit on issues related to anti-fraud and anti-corruption; and, in June 2025, all cooperating partners in Bangui, Bambari and Paoa received training from the Office of the Inspector General on WFP's investigation mechanisms regarding anti-fraud and anti-corruption cases.

81. The audit acknowledges the progress made in cooperating partner management processes and related documentation. Following the 2024 December management oversight mission, the country office developed a new standard operating procedure on cooperating partner management.

82. The audit also performed a cost analysis of the field-level agreement with the country office's largest cooperating partner during the audited period. On a positive note, the cost remained within the country office's 2024 and 2025 implementation rates.

83. WFP's engagement in resilience-building projects financed by international financial institutions – such as the World Bank-funded Emergency Response to the Food Crisis Project (PRUCAC) in CAR – has introduced complex programmatic, financial and partnership management challenges. Reliance on the Government as the primary channel for international financial institution funding introduces implementation risks, as the Government retains overall control of the projects, thereby limiting WFP's operational flexibility.

Observation 5. Management of cooperating partners

Field-level agreement management processes

84. The audit reviewed a sample of five NGO partners. The country office selected the NGO partners through the UN Partner Portal. Some of the inconsistencies included:

- a. During the audited period, the country office did not always link Purchase Order Distribution Agreements to Service Outline Agreements in the system (WINGS), although it was reported in the cooperating partner 2024 GAP benchmark as fully met.
- b. One coordination meeting was carried out and documented during the audited period. The country office clarified that individual meetings were convened instead.
- c. While due diligence and capacity assessments were conducted, due to high staff turnover, tailored capacity-strengthening plans were not developed for each cooperating partner to address their respective gaps.

Selection of a third-party monitoring contractor

85. The country office engaged NGOs to provide third-party monitoring services for programme implementation in areas with limited access. According to WFP corporate guidance, third-party monitor (TPM) activities should normally be contracted through a procurement process. The country office used the NGO selection process instead. The selection method rationale was not supported by a documented assessment prior to launching the process, demonstrating that NGOs were the most suitable and cost-effective options available, or that no qualified commercial providers could offer equivalent services through a competitive process.

86. The country office developed fraud risk assessment for cooperating partners in 2024, but not for 2025.²² The review of three risks in the 2024 fraud risk assessment showed that the mitigating measures had not been implemented in a timely manner.

Working with Government counterparts

87. In Phase I of the PRUCAC project (May 2022–December 2024), there were delays in project implementation and construction-quality deficiencies. These challenges stemmed primarily from constraints in WFP's operational flexibility within a Government-led implementation model. The end-of-project report for Phase I, issued in May 2025, provided a comprehensive identification of the issues and challenges encountered by all stakeholders, demonstrating transparency and a learning-oriented approach. The country office was aware of the weaknesses identified and took proactive steps to address them, notably by engaging the Management Services Engineering Branch early in planning the second phase of PRUCAC (from the third quarter of 2025 to the first quarter of 2026)²³ to strengthen technical oversight and quality assurance.

²² Fraud risk assessments are a core requirement under WFP's Anti-Fraud and Anti-Corruption Policy and must be performed annually for all high-risk areas, including cooperating partner management. Partners handle critical functions such as targeting, distribution, CBT and reporting, which present inherent fraud risks, such as misappropriation of funds, false reporting or collusion.

²³ As PRUCAC phase 2 was due for completion on 19 November 2025, the Ministry of Agriculture and Rural Development (MADR) and WFP mutually agreed to amend the project by extending the implementation period by six months and incorporating additional construction activities.



88. The short implementation timeframe for Phase II (November 2024 to November 2025) placed the country office under significant pressure to deliver. To mitigate recurring risks and ensure sustainable management of future resilience initiatives under the PRUCAC project, governance, partnership and oversight arrangements must be formalized and institutionalized.

Underlying causes:

<i>Process and planning</i>	Inadequate risk management Insufficient coordination – internal or external
<i>Oversight and performance</i>	Performance measures and outcomes inadequately measured/established
<i>Resources – People</i>	Absence of/insufficient staff training
<i>Resources – Third parties</i>	Insufficient third-party capacity (NGO, government, financial services provider, vendor, etc.)
<i>External factors – beyond the control of WFP</i>	Funding context and shortfalls

Agreed Actions [Medium priority]

1. The country office will:
 - (i) carry out and document a formal assessment to justify the selection of NGO partners for third-party monitoring services, in line with corporate guidelines.
 - (ii) develop individual capacity strengthening plans for cooperating partners, and maintain fraud risk assessments up-to-date.
2. The country office will strengthen visibility for Phase II of the PRUCAC project by developing a communication package (briefing notes, stakeholder updates, media materials) to demonstrate WFP's role and impact, with responsibilities clearly assigned within the country office's Partnership Unit.

Timeline for implementation

1. 30 June 2026
2. 31 March 2026

Supply chain

89. During the audit period, food procurement totaled USD 7.6 million, comprising purchases through WFP's Global Commodity Management Facility and from local farmers. Procurement of goods and services amounted to USD 52 million.²⁴

90. Operations in CAR are largely dependent on the Douala corridor managed by the Cameroon Country Office, which handles 85 percent of the country office commodities for its activities. Considering that this corridor was also used for high-volume operations in Chad and Sudan, CAR's activities faced delays due to congestion caused by large shipment volumes. Data analysis²⁵ showed that food was stored at the Douala warehouse for 150 days, on average. Infrastructure and security issues along the corridor also contributed to delays.

²⁴ Data analysis completed by the Office of Internal Audit.

²⁵ Data analysis completed by the Office of Internal Audit based on WINGS data.



91. During the audited period, the country office transferred 23,840 mt of food commodities to cooperating partners for distribution. To improve the supply planning process, as at the time of the audit fieldwork, the country office was deploying PRISMA²⁶ for both upstream and downstream scenarios.

92. The audit reviewed the country office's supply chain processes, including goods and service procurement, food safety and quality, and logistics (warehouse management and transport).

93. Based on sample testing of key processes, no issues were identified that would suggest the country office's procurement processes were ineffective or lacked adequate supporting documentation. The results for other areas reviewed are detailed in the following observations.

Observation 6. Supply chain processes

Commodity accounting

94. From January to August 2025, the average rate of implementation of the LESS Last Mile mobile application²⁷ was below 45 percent, limiting the visibility and traceability of food movements at the final distribution stage. Since then, considerable progress has been made, with 93 percent of the distribution's waybills scanned through the tool in September 2025.

95. The data reliability indicator²⁸ stood at 79 percent, affected by data quality issues observed in LESS, due to the untimely closure of 22 percent of Stock Transfer Orders. Two of eight sampled LESS food losses were not properly recorded or documented. In addition, food movement recording between warehouses remained inconsistent, with 6.7 mt of food unfit for human consumption and expired commodities being manually recorded and in a untimely manner, increasing the risk of errors, delays and reduced traceability. In 2024, a significant amount of stock return (exceeding 1,000 mt) was recorded due to the absence of proper monitoring in field offices and misalignment between Food Release Notes, Waybills and CPDRs – posing a high risk of food diversion by both cooperating partners and the transporter. Stock returns were recorded in warehouses without proper documentation or signed food returns.

96. In 2025, with the introduction of the SCOPE In-kind module, considerable progress was made, with 80 mt of food returns recorded up to September 2025. Nevertheless, three of seven LESS food returns were not properly documented.

97. During the audited period, 12 of 13 sampled COMET²⁹ losses did not have any supporting documentation. Food losses recorded in COMET were not deducted from payments on cooperating partner invoices, resulting in incomplete financial reconciliation. Similarly, in 2024, 130 mt of losses recorded in LESS following a Food Return Note were not properly accounted to the cooperating partners responsible for the returned commodities.

²⁶ Prisma is an operations control tower designed to enhance supply chain efficiency and decision making for WFP country offices through advanced analytics.

²⁷ LESS Last Mile mobile application records "real-time" food transactions and improves the accountability and accuracy of commodity accounting information.

²⁸ Indicator covering all movements in and out of WFP warehouses, measuring if the recording in LESS was on the same date as the operations.

²⁹ COMET is the corporate tool for programme design, implementation, monitoring and performance management.



Spare part management

98. Weaknesses were observed in the management of spare parts inventories at the field office level, with partial deficiencies also identified at the country office level. For example, 7 of the 11 samples tested showed inconsistencies between physical inventory counts, stock cards and records in the Fleet Management System (FMS).³⁰ These shortcomings increase the risk of inefficient asset utilization, potential stockouts and delays in carrying out routine or corrective maintenance activities. Ultimately, such issues could lead to higher operational costs and reduced equipment availability, impacting overall programme efficiency.

Food safety and quality

99. During the audited period, the country office operated without a dedicated Food Safety and Quality specialist overseeing its full range of activities. Responsibilities in this area were overseen by the regional office food technologist. The absence of an in-house specialist delayed the provision of technical advice and reduced responsiveness to potential food quality or supplier-related issues.

100. The country office continued to face significant constraints in conducting timely food sample testing due to the absence of accredited laboratory facilities within the country. Consequently, all samples had to be shipped abroad, resulting in delays, with test results typically taking between two to four months.

101. In April 2024, the regional office conducted internal missions,³¹ resulting in a comprehensive action plan to strengthen country-level practices. The plan focused on improving fumigation practices of local food suppliers and small holder farmers, and laboratory testing strategies. Following the audit fieldwork, the regional office planned to conduct a follow-up mission to assess implementation of the action plan.

Underlying causes:

<i>Process and planning</i>	Inadequate process or programme design Insufficient coordination – internal or external
<i>Resources – People</i>	Absence of/insufficient staff training Insufficient skills and/or competencies
<i>Resources – Third parties</i>	Insufficient training/capacity building of cooperating partners staff
<i>External factors – beyond the control of WFP</i>	Funding context and shortfalls

Agreed Actions [Medium priority]

1. The country office will
 - (i) Provide commodity accounting training to staff to detect and correct accounting anomalies.
 - (ii) Ensure all food returns are properly documented and shared with cooperating partners, and establish a process to charge cooperating partners for the losses recorded in COMET, ensuring that financial reconciliation is complete and transparent.

³⁰ FMS is the corporate tool for recording, monitoring and reporting fleet movement.

³¹ RBD Food Safety and Quality assurance Mission Report WFP CARCO conducted in April 2024.

2. The country office will conduct a comprehensive review of spare parts inventory to identify gaps and inefficiencies, perform a physical inventory and initiate a disposal exercise.
3. The country office will develop a phased plan to establish in-country capacity for key food sample testing, reducing reliance on overseas laboratories and shortening turnaround times for test results.

Timeline for implementation

1. 31 March 2026
2. 31 March 2026
3. 30 June 2026

Monitoring

102. In June 2025, the country office revised the Monitoring and Evaluation Strategy to support implementation of the country strategic plan. The country office's strategy for emergency activities (Activity 1) is to monitor every planned distribution, covering 248 distribution sites. To strengthen its monitoring capacity and implement a multilayered approach aligned with minimum monitoring requirements, the country office engaged two third-party monitoring service providers.

103. The country office uses MODA to automate the collection of monitoring data and adopted the corporate minimum monitoring standards. As previously mentioned, the country office is in the process of adopting SugarCRM, a corporate software solution to record and facilitate the escalation of issues arising from process monitoring, replacing the previous spreadsheet-based manual method.

104. The audit reviewed the country office's monitoring processes, including planning, activity coverage, tools used, data quality, reporting and the escalation of monitoring issues.

Observation 7. Monitoring

Monitoring budget, planning and coverage

105. The monitoring budget was not adjusted to reflect the reduced country office risk profile. During the audited period, USD 845,000 was allocated to the Monitoring unit but was fully consumed for non-monitoring activities. As a result, the unit lacked sufficient financial resources to conduct mandatory field monitoring, post-distribution monitoring and data validation exercises, leading to non-compliance with minimum monitoring requirements, e.g. post-distribution monitoring and retail market analysis.

106. Process monitoring coverage was below target in 2024, with 54 percent of planned sites visited. There was significant improvement in 2025 with 78 percent coverage achieved. Discrepancies were identified between programme distribution plans, the country office's monitoring dashboard and sub-office monitoring plans. This undermined the overall reliability of monitoring reports and the assurance of full distribution monitoring coverage. Reliance on manual, non-digitized monitoring practices limits the ability to accurately compare planned versus actual activities, hampering effective analysis and timely decision making.



Output and outcome monitoring

107. Field offices did not update COMET in a timely manner, leading to a growing backlog of Cooperating Partners Distribution Reports (CPDR) which were not uploaded into the system. Between May and June 2025, 20 percent of CPDRs were not uploaded, with this figure rising to 80 percent in July 2025.

108. One post-distribution monitoring exercise was formalized in 2024, whereas minimum monitoring requirements prescribe at least two. No baseline or endline analysis was conducted, and remote monitoring continued to be constrained by limited mobile network coverage.

Process monitoring

109. The country office did not have a robust or standardized mechanism for recording, escalating and tracking process monitoring findings. The spreadsheet-based tool introduced in January 2025 remained incomplete and unclear, with 10 of 11 actions marked as “not started.”

110. A review of third-party monitoring weekly and monthly reports indicated that actions and findings were not consistently recorded in the country office’s central tracking tool. Incidents were not logged in MODA, limiting the country office’s ability to systematically trace findings, escalation and follow-up actions.

Underlying causes:

<i>Resources – Funds</i>	Inadequate funds mobilization
<i>Process and planning</i>	Inadequate process or programme design Unclear roles and responsibilities
<i>Resources – People</i>	Absence of/insufficient staff training
<i>Tools, systems and digitization</i>	Absence or late adoption of tools and systems

Agreed Actions [Medium priority]

1. The country office will:
 - (i) Reassess and revise the monitoring budget based on current programme size, in line with the risk profile and operational priorities.
 - (ii) Define the end-to-end process (from budget planning, programming to expenditure) to be part of Country Programme Budget Planning with dedicated cost planning, commitment and expenditure items under Implementation and Direct Support Costs.³²
2. The country office will:
 - (i) Align programme and monitoring plans and reporting processes for all activities in the country strategic plan.
 - (ii) Establish a verification mechanism at both field office and country office levels prior to data entry in COMET, to ensure the accuracy and timeliness of reports.
 - (iii) Establish and implement baselines–endlines and adhere to the minimum monitoring requirements for post-distribution monitoring.

³² Based on OED2024/006 minimum monitoring requirements and community feedback mechanism standards in WFP country offices.

3. The country office will finalize and roll out a standardized, system-based tracking mechanism for findings and corrective actions and integrate process monitoring data with MODA; and establish clear escalation protocols and quarterly review meetings to monitor follow-up progress.

Timeline for implementation

1. 30 June 2026
2. 31 December 2026
3. 30 June 2026

Enabling function – Human Resources management – gender equality in the workplace

111. As of May 2025, 27 percent of country office staff were women, of which 29 percent were national staff and 20 percent international staff. By comparison, the benchmark for the region was reported at 37 percent. During the organizational realignment in 2025, the country office introduced measures to promote gender balance, including giving priority to women candidates during recruitment when expertise and skills were comparable. At the time of audit reporting, the country office was completing its organizational realignment and had set a gender balance target of 40 percent female staff for 2025.

112. The audit examined the staffing structure and recruitment practices to assess progress toward gender balance objectives and the effectiveness of related management actions. It reviewed workforce data, verified recruitment processes and compared results against established organizational targets and regional benchmarks. There were no reportable observations specifically related to this area.

Enabling functions – Finance and management services

113. During the audited period, the country office implemented CBT totalling approximately USD 20.3 million: USD 18.8 million in 2024 and USD 1.5 million between January and June 2025. This represented a large increase from USD 13 million in 2023. The country office prioritized CBT to address supply chain disruptions and support early recovery, with digital platforms such as SCOPE and Payment Instrument Tracking. The audit reviewed the reconciliation processes and the custodial management of payment instruments.

114. The regional office conducted an oversight mission of the Finance function in 2024, and the main recommendations related to accounting and financial reporting were implemented. With respect to payments, the Invoice Tracking System and associated control and approval processes were found to be well managed. The country office also completed the WFP Global Payment Solution rollout for payment processing through the Budapest Service Centre. The audit further reviewed cash management processes.

115. The audit also included a focus on fuel management due to the combination of high inherent risk indicators and operational control weaknesses identified during the risk assessment. Although several service areas – such as asset, fleet and travel management – showed limited materiality, fuel management presented persistent control and compliance risks despite system enhancements. The audit reviewed the country office's fuel management framework, roles and responsibilities, reconciliation and reporting processes through document review, staff interviews, process walkthroughs and sample testing.

Observation 8. Finance

Use of United Nations Humanitarian Air Service flights for carrying cash

116. While financial risks related to the transport of cash using United Nations Humanitarian Air Service (UNHAS) flights were addressed by the country office,³³ the gaps remained in the operational, security and reputational risk management. UNHAS operations have not been designed for bulk cash transportation due to the inherent limitations in the context of operation, hence, the UNHAS procedures do not clearly outline the handling, notification or monitoring requirements for the transporting of large amounts of cash.

117. Financial service providers are not eligible to use UNHAS services in accordance with corporate guidance. Instead, their staff were booked under the account of their contracting eligible agency, as agreed with country office management. As such, their missions were not disclosed to UNHAS, preventing UNHAS from having full visibility over the nature of the transport activity. As a result, flight crews were often unaware that cash was being carried on board, increasing the risk of regulatory non-compliance, theft, security incidents and accountability issues.

118. The absence of a standardized corporate policy delineating roles and responsibilities among WFP, UNHAS and partner organizations further increased uncertainty over risk ownership, particularly when multiple agencies used the same flights.

Payment instrument custodian management

119. Secure custodial management of payment instruments, such as SCOPE Cards, is a corporate requirement to ensure accountability and prevent misuse. In May 2025, the country office issued a new standard operating procedure for SCOPE Card management and, in August 2025,³⁴ established a Payment Instrument Tracking Reconciliation Committee to strengthen reconciliation processes.

120. During the audited period, reconciliation of the Payment Instrument Tracking system and physical SCOPE Cards – whether blank, activated or returned – was not conducted. Although the Finance unit performed the counting of returned cards in June 2025, this remained an ad-hoc exercise. No SCOPE Cards were destroyed in 2024 and 2025. The committee also expressed concerns about the traceability of cards that were not properly tracked by cooperating partners. Furthermore, although the committee's terms of reference required a monthly physical inventory of cards held by WFP, including by its field offices and partners, this had not been carried out as of September 2025.

121. These card inventory control weaknesses increase the risk of fraud, misallocation, unauthorized use and gaps in traceability.

³³ Financial risks related to the transport of cash using United Nations Humanitarian Air Service (UNHAS) flights are adequately covered under WFP's Cash-in-Transit procedures and the 2025 Decision Memorandum on Self-Insurance for Cash-Based Transfers and Commodity Vouchers, effective 1 January 2026. Other United Nations organizations and cooperating partners are expected to maintain their own insurance arrangements to cover the financial risks associated with cash transported under their responsibility when using UNHAS services.

³⁴ The process started in June 2025.

Oversight of guesthouse cash revenue

122. The country office collected guesthouse revenues partly in cash at field offices;³⁵ for example, at the Bambari sub-office in 2025 over USD 2,000 was deposited per month. Certified cash counts at the field-office level were not consistently attached to reports, and secondary reconciliations at the country office level were not systematic. Cash received from the guesthouses for prior months were still held in the field office safe.³⁶

123. At the time of audit reporting, the country office had initiated the implementation of a mobile money payment solution to reduce cash handling between the field office and country office and to strengthen control over guesthouse revenues.

Cash counts and accounting

124. The audit conducted an unannounced cash count and verified the contents of safes at both the country office and field-office levels. While the cash on hand matched system records, demonstrating basic sound controls, approximately XAF 2.5 million (around USD 4,500) was held in envelopes at field offices, uncollected and unreconciled since June 2025, highlighting the need for improvement in follow-up and reconciliation practices.

Underlying causes:

<i>Policies and procedures</i>	Absence or inadequacy of corporate policies/guidelines Absence or inadequacy of local policies/guidelines
<i>Process and planning</i>	Insufficient coordination - internal or external Insufficient planning Inadequate risk management
<i>Tools, systems and digitization</i>	Absence or late adoption of tools and systems

Agreed Actions [Medium priority]

1. The Aviation Service (SCDA), in collaboration with the Operational Risk Mitigation Service and Financial Operations Service (CFOF), will provide corporate-level clarification on the procedures required for the carriage of cash on WFP contracted aircraft. This will include notification protocols, security measures and coordination mechanisms between WFP and the partner organizations using UNHAS flights.
2. The country office will ensure that its staff and cooperating partners use the Payment Instrument Tracking system for custodian management of payment instruments, in line with corporate guidance and field-level agreement provisions and perform regular physical inventory and reconciliation of payment instruments.
3. The country office will:
 - (i) Implement a standard operating procedure to ensure certified cash counts at the field office level; cash transfers to the country office; systematic reconciliations; and finalize the use of a mobile money solution to minimize cash handling for guesthouses.

³⁵ For non-WFP staff, payments are made in cash; while for WFP staff, charges are settled through deductions from salary or daily subsistence allowance.

³⁶ While field offices may retain cash for petty cash replenishments, the amounts held were not commensurate with the level of petty cash required, resulting in excess cash on hand.

- (ii) Ensure that outstanding cash balances held at field offices are collected or properly accounted for in a timely manner.

Timeline for implementation

1. 30 June 2026
2. 30 June 2026
3. 28 February 2026

Observation 9. Fuel management

125. In the country office, Management Services initiated and coordinated fuel procurement and provided overall oversight, while Logistics managed storage and distribution of fuel to field offices. At field offices, the dedicated fuel focal point undertakes local fuel management and reporting. Fuel data is captured through the corporate Fleet Management System (FMS) and “Fuel App”, which automated FMS fuel consumption reporting.

Fuel balance

126. Corporate requirements specify that country offices should use FMS (Fleet Management System) as the system of record for all fuel transactions and balances, ensuring timely updates and regular physical stock checks using calibrated measurement methods such as dipsticks or gauges.

127. During the audited period, tools to physically verify and measure fuel amounts were not available in field offices, and fuel quantities reported to the country office were estimates, based on inflow and consumption. The country office was planning to address this issue through new fuel tanks equipped with gauge systems received in October 2025 for field offices in Bambari and Bria.

128. The country office implemented the corporate Fuel App in 2024, and approximately 93 percent of fuel use was automatically updated in FMS in 2025. The country office continued to maintain parallel paper and spreadsheet-tracking alongside FMS. Given these multiple tools, the fuel balance was sometimes inconsistent among them, further complicated reconciliation and contributed to data integrity issues. As of September 2025, FMS listed fuel balances for unused tanks, and some tanks in FMS showed negative fuel balances. Inconsistent data entry, coupled with the absence of reliable physical verification, increases the risk of fuel losses.

Underlying causes:

Tools, systems and digitization	Inappropriate implementation or integration of tools and systems
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Agreed Actions [Medium priority]

The country office will perform a physical inventory on a regular basis using reliable physical verification methods and maintain up-to-date Fleet Management System records to reflect actual fuel quantities.

Timeline for implementation

31 July 2026

Enabling functions – Security and humanitarian access management

129. The audit reviewed humanitarian access management within the country office, focusing on governance, staff capacity and risk management processes. It assessed the development and implementation of access strategies; escalation of access-related risks; and coordination with external stakeholders. The review also considered how conflict-sensitive programming supports WFP operations.

Observation 10. Humanitarian access management

130. In May 2025, the country director appointed a national security officer as the humanitarian access focal point for the country office. Several good practices in access management include:

- a. *Clear reporting lines* – In line with the terms of reference, the access focal point reported directly to the country director, who retained ultimate responsibility and decision-making authority for access-related matters;
- b. *Capacity building* – Training and sensitization sessions on humanitarian principles and access constraints were conducted for WFP staff and cooperating partners in the third quarter of 2025; and
- c. *External coordination* – The country office actively engages in inter-agency coordination mechanisms such as the Civil-Military Coordination platform and United Nations Office for the Coordination of Humanitarian Affairs (UN-OCHA) Humanitarian Access Unit.³⁷

131. The audit noted the following areas for improvement to strengthen the country office's access management framework:

- a. *Internal coordination* – Although the access focal point's terms of reference included collaboration with internal units and external partners, there was no formal access working group to facilitate structured coordination among key functions (for example, country office management, Programme, Supply Chain and Security). This limited the systematic integration of access considerations into operational planning and decision making; and
- b. *Strategic framework* – Despite completing an access constraints mapping exercise in June 2025, the country office had yet to develop a formal access strategy to guide a consistent and coordinated approach, addressing humanitarian access constraints.³⁸

Underlying causes:

<i>Policies and procedures</i>	Absence or inadequacy of local policies/guidelines
<i>Process and planning</i>	Insufficient coordination – internal or external

Agreed Actions [Medium priority]

With the support of the Humanitarian Principles and Access team at headquarters, the country office will finalize its access strategy and establish an access cell or team to ensure cross-functional coordination under the leadership of the country office access focal point.

Timeline for implementation

31 March 2026

³⁷ Groupe de Travail Accès Humanitaire – GTAH

³⁸ Approche spécifique d'accès PAM RCA – Juin 2025

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, with one action addressed at the corporate level.

#	Observation	Process area	Owner	Priority	Due date for implementation
1	Governance, risk management and oversight	Governance, risk management and oversight	Country Office	Medium	30 September 2026 30 September 2026
2	Targeting processes and data management	Targeting	Country Office	Medium	30 June 2026
3	Identity management	Identity Management	Country Office	Medium	30 June 2026 31 July 2026
4	Community feedback mechanism and data management	Accountability to affected populations	Country Office	High	30 June 2026
5	Management of cooperating partners	Cooperating partner management	Country Office	Medium	30 June 2026 31 March 2026
6	Supply chain processes	Supply Chain	Country Office	Medium	31 March 2026 31 March 2026 30 June 2026
7	Monitoring	Monitoring	Country Office	Medium	30 June 2026 31 December 2026 30 June 2026
8	Finance	Finance	Aviation Service Country Office	Medium	30 June 2026 30 June 2026 28 February 2026
9	Fuel management	Management services	Country Office	Medium	31 July 2026
10	Humanitarian access management	Humanitarian access	Country Office	Medium	31 March 2026



Annex B – List of tables and figures

Table 1 – Direct operational costs and beneficiaries assisted in 20246

Figure 1: Central African Republic – key data on budget, expenditure and beneficiaries.....4

Annex C – Acronyms used in the report

CAR	Central African Republic
CBT	Cash-based transfer
COMET	Country Office Tool for Managing Programme Operations Effectively
CPDR	Coopering Partners Distribution Report
CRM	Customer Relationship Management
DAT	Digital Assistance Team
DDR	Disarmament, Demobilization, and Reintegration
FMS	Fleet Management System
GAP	Global Assurance Project
GPS	Global Positioning System
ID	Identification document
IDM	Identity Management
IPC	Integrated (Food Security) Phase Classification
LESS	Logistics Execution Support System
MADR	Ministry of Agriculture and Development
Mt	Metric ton
MINUSCA	Mission Multidimensionnelle Intégrée des Nations Unies pour la Stabilisation en République Centrafricaine
MoDA	Mobile Operational Data Acquisition
NGO	Non-Governmental Organization
PRISMA	Operations control tower designed to enhance supply chain efficiency and decision making through advanced analytics.
PRUCAC	Emergency Response to the Food Crisis Project
RAM	Research, Assessment and Monitoring
SCOPE	WFP's beneficiary information and transfer management platform
SEA	Sexual Exploitation and Abuse
SMART	Specific, Measurable, Attainable, Realistic, Timely
SugarCRM	WFP feedback management system
TPM	Third Party Monitor
UNHAS	United Nations Humanitarian Air Service
UN-OCHA	United Nations Office for the Coordination of Humanitarian Affairs
WINGS	WFP Information Network and Global Systems
WFP	World Food Programme

Annex D – Root cause categories

Category	Root cause
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 partner 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 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 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.³⁹

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.

³⁹ 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	<p>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.</p>
Some improvement needed	<p>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.</p> <p>Issue(s) identified by the audit were unlikely to significantly affect the achievement of the objectives of the audited entity/area.</p> <p>Management action is recommended to ensure that identified risks are adequately mitigated.</p>
Major improvement needed	<p>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.</p> <p>Issues identified by the audit could negatively affect the achievement of the objectives of the audited entity/area.</p> <p>Prompt management action is required to ensure that identified risks are adequately mitigated.</p>
Ineffective / unsatisfactory	<p>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.</p> <p>Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area.</p> <p>Urgent management action is required to ensure that the identified risks are adequately mitigated.</p>