

26 January 2026

## Management Comments to the Internal Audit Report of WFP Operations in Syria (AR/25/19)

WFP Management welcomes the observations made by the Office of Inspector General in its internal audit report of WFP operations in Syria (AR/25/19), covering the period from 1 January 2024 to 30 June 2025. WFP Management appreciates the audit's focus on the areas of governance and risk management, cooperating partner management, supply chain (logistics, procurement, and food safety and quality) and accountability to affected populations (especially community feedback mechanisms). The audit included tailored reviews of targeting, identity management, delivery of in-kind assistance and monitoring.

WFP Management acknowledges the audit's overall conclusion of "some improvement needed" and agrees with the nine recommendations consisting of one high and eight medium-priority. WFP Management endorses the corresponding agreed actions, and the country office has initiated their implementation, with completion expected by deadlines.

WFP Management notes that the audit period coincided with a series of exceptional global and country-level shocks that shaped operations in Syria, including a major donor funding pause, the December 2024 political transition with severe liquidity and regulatory challenges, overlapping emergencies from population movements and conflict, worsening food security with Syria ranked 6th in the FAO-WFP Hunger Hotspot Outlook, and a slow macroeconomic recovery despite early steps toward sanctions relief.

The 2025 audit in Syria recognized several significant achievements in WFP's operations. It acknowledged that the country office adapted its strategies and approaches to significant operational challenges, including redesigning programmes to align with the evolving context and funding. Moving forward, the country office will consolidate documentation of structural changes, align digital tools with a clear corporate-supported roadmap, refine targeting and ensure consistent community engagement, accelerate identity-management verifications and strengthen reconciliation, fully integrate and expand feedback channels, improve market research and vendor vetting with third-party support, formalize retailer food-safety escalations, and harmonize monitoring, data triangulation and resourcing to ensure coherent oversight across operations.

Regarding the one high-priority observation related to cooperating partner management, WFP will treat this as a priority and is fully committed to implementing all four actions recommended by the auditors.

WFP Management expresses its appreciation to OIG for the constructive collaboration, valuable support, and comprehensive review carried out in Syria, including the visits to the different field offices. WFP Management is confident that implementing the agreed actions will further reinforce the governance, risk-management practices, and internal-control mechanisms underpinning WFP's operations in Syria.