

Internal Audit of WFP Operations in the Democratic Republic of Congo

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



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I. Executive summary

WFP in the Democratic Republic of the Congo

1. As part of its annual workplan, the Office of Internal Audit conducted an audit of WFP operations in the Democratic Republic of Congo. The audit focused on governance, risk management and oversight, needs assessment and targeting, identity management, management of cooperating partners, monitoring activities, community feedback mechanism, transport and logistics, procurement, and cash-based transfers.
2. The audit covered the period from 1 January 2024 to 30 June 2025. During this period, WFP's direct operational expenses were USD 635 million¹ in direct operational costs for 2024 and 2025, reaching approximately 5 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 **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.
4. The WFP Democratic Republic of Congo Country Office operates in a challenging and volatile environment, characterized by insecurity, restricted access to remote conflict-affected regions, and significant logistical constraints, all of which negatively impact the effective and efficient delivery of humanitarian assistance. The continued deterioration of the security situation in the country disrupted WFP operations during the audit period. In March 2025, escalating conflict in the eastern region led the country office, in collaboration with other United Nations agencies, to initiate staff evacuations as a critical protective measure.
5. In the audited period, the country office experienced multiple leadership changes, with four country directors within a single year. In addition, persistent difficulties in securing adequate staffing, especially for field offices, further compounded the situation and undermined operational management, monitoring efforts, and the delivery of programme activities.
6. Amid a worsening global funding outlook, donor contributions fell sharply from USD 659 million in 2023 to USD 158 million in 2025, raising significant concerns about WFP's ability to maintain operational sustainability.
7. Despite these challenges, the country office and its dedicated staff continued to demonstrate remarkable resilience by delivering assistance to beneficiaries while revising its operational strategy to address large-scale beneficiary movements and focus on the most vulnerable, reaffirming WFP's core mandate to safeguard lives during emergencies.
8. The audit's consultation with partners confirmed the country office's strong engagement with donors, the Government, and humanitarian actors, through transparent collaboration and proactive communication, which reinforced WFP reputation as a trusted and valued partner.

¹ Including first semester of 2025 actual figures for Activities 1, 2 and 3. Source: country portfolio budget Plan vs Actual [CPB Plan vs Actuals Report | WFPgo](#)



9. At the time of the audit fieldwork, the country office was making meaningful progress in reinforcing key controls and addressing identified issues. Since July 2025, it also started strengthening internal controls across critical support functions, including fuel and asset management, management services, risk management, and field office oversight, signalling a positive shift toward a stronger control environment. Building on this momentum, the audit report's insights should help inform operational decisions, deepen control enhancements, and accelerate remediation efforts for robust governance and sustainable results.

Actions agreed

10. The audit report contains the following eight observations with high-priority actions that require urgent management attention.

11. **Observation 1: Governance, risk management, and oversight.** The country office should strengthen governance, accountability, and risk management through a stronger tone at the top that reinforces a culture of integrity, strict management oversight, and a commitment to controls. In the audited period, leadership decisions on procurement and financial processes did not contribute to a consistent and effective control environment as accountability for and ownership of risks and control measures were unevenly implemented or reinforced. Systemic weaknesses in processes, relating to vendor management, corporate partner selection and management, advance payments, contracting and project asset management, undermined operational integrity and increased exposure to financial and reputational risks. Staff rotation and turnover further compounded this issue, disrupting continuity and weakening accountability for controls ownership and execution.

12. **Observation 2: Management of resilience special projects.** The country office piloted special projects on resilience worth USD 5.6 million, which did not align with the approved Country Strategic Plan. The projects did not have structured operational plans, budgets, or indicators to measure results. They were also not covered by the country office monitoring activities. Procurement processes for the projects deviated from WFP standards, resulting in financial losses with assets acquired without proper market assessments or technical validation; many of which remained undelivered since 2023. Furthermore, the management of assets worth at least USD 5 million was inadequate, with incomplete documentation and underutilized investments, raising concerns about accountability and value for money.

13. **Observation 4: Identity management.** The country office made progress in digitalizing identity management through SCOPE (WFP's platform for beneficiary management) and biometric registration, which improved accuracy and accountability to some extent. There were, nonetheless, persistent issues in registration coverage and data quality. Delays of two to three months occurred between the completion of the targeting exercise and the initial assistance distribution. Beneficiary biometric records contained more than 200,000 duplicates, with certain identities linked to multiple beneficiaries, undermining the reliability and validity of identities in the beneficiary database. Beneficiary authentication and payment instrument management controls were ineffective, with over 100,000 unused SCOPE cards from 2024 still pending disposal. There were no reconciliations of in-kind distributions performed in the audit period resulting in limited assurance that the right assistance was delivered to the intended beneficiaries.



14. **Observation 5: Food and non-food items procurement.** Procurement governance, vendor management, and financial oversight required improvements to address long-standing issues. The 2024–2025 procurement strategy was finalized late, and there was no market assessment conducted, limiting competitive sourcing and increasing third-party risk exposure. Food procurement amounting to USD 24 million in the audited period was concentrated, with 75 percent of the total value sourced from two suppliers, while segregation of duties was absent in key processes such as micro-purchase orders both created and released by the same unit. Vendor rosters were outdated, capacity assessments inconsistent, and there were no vendor performance evaluations conducted limiting assurance over supplier risks and reliability. Further, 12 percent of total procurement transactions, valued at USD 60 million were post-factum, and invoices were processed without adequate supporting documentation.
15. **Observation 7: Management of logistics operations.** There is an opportunity for the country office to strengthen logistics governance and operational planning to optimise efficiency, and support timely, cost-effective delivery of assistance. Food transfer costs repeatedly exceeded the corporately established 3 percent threshold without undergoing required reviews or reprogramming. This, together with commodity looting and key gaps in staffing, undermined cost monitoring, and financial control. Planning and actual delivery consistently fell short of required targets, compounded by persistent coordination gaps, resulting in distribution disruptions and increased costs. Oversight of cooperating partners' commodity management was inconsistent, increasing risks of diversion and unrecorded losses.
16. **Observation 9: Management of cooperating partners.** Management of cooperating partner field level agreements required strengthening to improve efficiency, reduce financial risk, and ensure compliance with WFP standards. Multiple overlapping and inadequately structured field-level agreements resulted in increased costs, fragmented oversight, and delays in project delivery. In one instance, a construction project worth approximately USD 1 million was given to a cooperating partner instead of a qualified vendor; although full payment was made, the project remained unfinished. There were further issues in financial controls such as irregularities in purchase order procedures, advances that were both delayed and excessive, and slow processing of invoices.
17. **Observation 10: Community feedback mechanism.** In 2025, to strengthen the complaint feedback mechanism process, the country office increased staffing and upgraded from its old system to the corporately offered system. Data migration issues between systems, manual complaints management and ineffective escalation procedures hindered oversight and issue resolution. At the time of the audit fieldwork phase, 1,976 out of 3,499 (56 percent) high-priority cases were unresolved, reflecting delays and gaps in closure tracking. The high number of unresolved high-risk complaints undermine the role of the feedback mechanism as an accountability and early warning tool, exposing the country office to operational, compliance, and reputational risks. There is an opportunity for the country office to improve awareness, accessibility, and use of complaints and feedback mechanism channels across all programme activities.
18. **Observation 12: Advance payments to vendors and staff.** The audit identified significant weaknesses in the management and oversight of operational and vendor advances, despite WFP guidelines limiting such payments to exceptional, urgent, and short-term needs. Key issues included excessive disbursements, inadequate vendor risk assessment, absence of defined advance thresholds, delayed settlements, and recurring gaps in required documentation. These control deficiencies led to financial losses for the country office and increased the risks of potential fraud and misappropriation.



19. The audit further identified five observations with medium-priority actions in targeting, food safety and quality management, management services, monitoring, and cash-based transfers.
20. Management has agreed to address the 13 reported observations and implement the agreed actions by their respective due dates.

Thank you!

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

II. Country context and audit scope

Democratic Republic of the Congo

22. The Democratic Republic of the Congo (DRC) is a low-income country.² With an estimated population of 113 million³ people in 2025, It ranked 180 of 193 countries in the 2023–2024 Human Development Index,⁴ and 163 of 180 countries in the 2024 Transparency International Corruption Perceptions Index.⁵

23. Despite being endowed with natural resources, DRC is among the poorest nations in the world with an estimated 74 percent of the population living on less than USD 2.2 a day.⁶ The deterioration of the security situation in the country since 2023 has worsened the humanitarian situation already devastated by nearly three decades of conflict in the eastern DRC.⁷ The country economy has shown resilience growing by 6.4 percent in 2024.⁸ The partial withdrawal of the United Nation Organization Stabilization Mission (MONUSCO) has further weakened civilian protection.

24. Armed conflicts and natural disasters in eastern DRC have exacerbated the humanitarian situation, resulting in population displacement, loss of livelihood and chronic poverty. Intercommunity violence and insecurity in the western provinces and surging cases of health emergency and natural related disasters increased food and nutrition needs. About 40 percent of the population faces moderate to severe food insecurity with 25 percent experiencing acute food insecurity.

WFP operations in the DRC

25. WFP's operations in the DRC are guided by its country strategic plan (CSP) covering the period from January 2021 to December 2024 and its subsequent extension to December 2025. The plan's budget is estimated at USD 3.8 billion over the entire 5-year period. A corporate scale up in effect since June 2023⁹ was deactivated in February 2024.

26. The country office operations are supported by 643 staff members, including 113 international personnel based in Kinshasa and across 10 field offices, reflecting a significant reliance on international expertise for programme delivery and strategic functions.

27. In 2024, WFP's operations in the DRC focused on crisis response, through emergency food assistance and humanitarian air services; resilience building, including providing nutritious school meals, supporting community-based initiatives to prevent chronic malnutrition cash for assets activities; strengthening resilience, diversifying livelihood and enhancing socio-economic wellbeing of smallholder farmers. Figure 1 below includes key budget, expenditure, and beneficiary caseload of the WFP operations in the DRC.

² [World Bank country classifications by income level for 2024-2025](#)

³ [World Population Dashboard -Congo, the Democratic Republic of the | United Nations Population Fund](#)

⁴ [Human Development Report 2023–2024, Table 1](#)

⁵ [Corruption Perceptions Index 2024](#)


⁶ <https://www.worldbank.org/en/country/drc/overview>

⁷ Country office ACR 2024 available at [Annual Country Report | World Food Programme](#)

⁸ <https://www.worldbank.org/en/country/drc/overview>

⁹ Activated from June 2023 to November 2023 and extended to December to February 2024

Figure 1: DRC key figures

2021-2025 CSP cumulative figures in millions (m)				
Needs-based budget: USD 3,875 m			Spent as of June 2025: USD 1,919 m (50%)	
2024 cumulative figures in millions (m)				
Needs-based budget: USD 1,108 m	Expenditures: USD 483 m (44%)		Beneficiaries 5.2m	
Key expenditures in the audit period Jan 2024 – March 2025 in millions (m) ¹⁰				
Food transfer cost \$364 million 53%	Cash-based transfer cost \$118 million 18%	Country capacity strengthening \$20.4 million 3%	Service delivery \$59 million 9%	Implementation cost \$ 71million 11%

28. Under CSP Outcome 1, WFP provided emergency food assistance to 3.3 million beneficiaries through cash and in-kind modalities. In 2024, the country office distributed 128,000 metric tons (Mt) of in-kind food assistance and USD 1.6 million of cash-based transfer.

29. Under CSP Outcome 2, WFP provided nutritious meals to school children and supported community-based initiatives to prevent chronic malnutrition. The country office provided school meals to 272,000 schoolchildren across six provinces.

30. CSP Outcome 3 aims at strengthening resilience, diversifying livelihood, and enhancing the socio-economic well-being of smallholders' farmers and vulnerable population by improving their ability to withstand shocks before and during and after they occur.

31. Under strategic outcome 4, the country office provided access to reliable air services to 44,000 passengers from 200 humanitarian organization and development partners, transported 597 Mt of light cargo to support humanitarian community, and delivered 40 million of doses of vaccines to support responses to health crisis.

32. At the time of the audit reporting, the third revision to the CSP was approved, which reduced the 2025 budget to align it with confirmed resources and extended the CSP through 31 December 2026 to reflect the evolving operational context.

WFP's organizational redesign and funding context

33. 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.

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

¹⁰ Data obtained from the country portfolio budget

35. 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.

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

37. 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 and scope of the audit

38. 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 the DRC. 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.

39. The audit focused on activities 1, 2, and 3 under CSP Outcome 1. Table 1 summarizes the direct operational costs and beneficiaries assisted in 2024 under these activities. The activities reviewed represent 84 percent of the total direct operational costs and 83 percent of the beneficiaries reached in 2024.¹¹

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: Provide gender-equitable and nutrition-sensitive essential needs assistance to conflict- and crisis-affected populations through direct assistance and enhanced inter-agency coordination	322	75%	3,309,709	64 %
Activity 2: Treat moderate acute malnutrition among conflict- and crisis-affected populations	30	7%	747,052	14 %
Activity 3: Prevent acute malnutrition among conflict- and crisis-affected populations	7	2%	251,373	5%
Sub-total: activities in the audit's scope	359	84%	4,308,134	83%
Other activities not in the audit's scope	71	16 %	864,658	17%
Total country strategic plan in 2024	430		5,172,792	

Source: The 2024 Annual Country Report and the information provided by the country office.

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

40. The audit focused on governance, risk management and oversight, needs assessment and targeting, identity management, management of cooperating partners, monitoring activities, community feedback mechanism, transport and logistics, procurement, and cash-based transfers. While not in the audit scope for the audit engagement, additional observations emerged in human resources management, fuel and asset management, rental agreements, and payment of security allowances to staff.

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

Full audit coverage:



41. The audit mission took place from 6 to 24 October 2025 at the country office in Kinshasa and included visits to the field offices and food distribution sites in Kalemie, Bunia and Mahagi. The draft report was issued on 27 November 2025 and a final written response from management was received on 19 December 2025.

Criteria and methodology

42. The audit used a comprehensive methodology that included: interviews with key WFP personnel and external stakeholders, reviewing relevant documentation, requesting walkthroughs, mapping key processes, performing data analysis, field visits, testing transactions, root cause analysis, and verifying compliance with applicable policies and procedures.

43. Any 'red flags' indicative of potential wrongdoing or misconduct, including financial irregularities identified based on audit work performed were referred to the WFP Office of Inspections and Investigations (OIGI) for further analysis. No specific mention is made in this report to respect the integrity of the investigation process.

44. The audit was conducted in conformance with the *Global Internal Audit Standards* issued by the Institute of Internal Auditors.



III. Results of the audit

Audit work and conclusions

45. The audit resulted in 13 observations relating to governance, risk management, targeting and identity management, cash-based transfer, community feedback mechanisms, management of cooperating partners, monitoring, management services, programme management, and supply chain. 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

46. The country office appointed dedicated risk focal points and integrated risk registers into operational planning. In addition, it established a fraud risk register and introduced a risk matrix to guide the prioritization of high-risk areas, particularly in emergency operations in the East.

47. The audit assessed whether governance, management of WFP resources, risk management processes ensure timely risk identification, assessment, and analysis, and whether mitigating actions were adequate and implemented to achieve operational objectives.

Observation 1. Governance, risk management, and oversight

48. There were systemic weaknesses in governance, risk management, and internal control practices, which exposed the country office to significant risks of operational inefficiency, financial loss, and reputational damage. These shortcomings underscore the need to redefine leadership's role in management oversight and fostering accountability for effective risk mitigation through implementing internal controls,

Governance and tone at the top

49. Accountability and control adherence were not consistently reinforced across the country office and sub-offices, which weakened the foundation for effective governance. Inconsistent messaging and challenges in setting the tone from the top contributed to an environment where practices such as frequent waivers, notes for the record, and post-factum purchase orders became the norm rather than an exception. This undermined processes and led to operational and financial management issues as well as a breakdown in the overall country office control environment. Moreover, audit interviews of country office staff highlighted that the absence of tangible repercussions for non-compliance with procedures undermined confidence in internal controls and the perceived value of adhering to WFP standards.

Ownership of controls by management

50. Process owners did not embed risk and control activities into daily routines, with minimal evidence observed of their routine execution. This absence of ownership resulted in fragmented accountability, operational silos, and a reactive risk culture. In most cases, process owners did not put in place the minimum level of oversight over programme and support activities and related transactions. Notably, planned distributions numbers mirrored actual distributions across several months without management challenging this unusually perfect alignment. Additional weaknesses included uncleared advance payments, purchase orders with adequate documentation, undetected irregularities in beneficiary payment records.



Country office risk register

51. The country office risk register identified 15 risks: 10 high, 4 medium, and one low. It did not cover governance risks and underestimated residual risk level risks in key operational areas such as monitoring, targeting, protection, and human resources. Moreover, root causes were not systematically linked to mitigating actions, limiting the utility of the risk register as a tool for assurance and decision-making. The register was not effective as a dynamic risk management instrument in the absence of regular control testing to monitor the effectiveness of risk mitigation measures.

Controls and oversight

52. The recurrence of previously identified risks indicates that corrective actions were either inadequately implemented or not sustained over time, undermining the effectiveness of the country office's risk management process. Furthermore, the absence of regular management oversight missions prevented the country office from proactively identifying, assessing, and monitoring risks across sub-offices. This reactive posture limits the country office's agility in responding to emerging threats and weakens the overall control environment.

Structural and Staffing Challenges

53. Attracting qualified personnel, including international professionals, continues to be challenging. Despite management's efforts and emergency staffing measures introduced under the 2016 Executive Director Memorandum, reassignment exercises have not fully resolved vacancies or ensured the necessary language capabilities. The country office did not conduct a timely workforce planning exercise, resulting in misalignment between staffing capacity and operational needs. Structural challenges persisted at both the head office and sub-office levels, with no formal skills gap analysis to inform capacity strengthening. This led to inefficiencies in programme delivery and constrained the country office's ability to adapt to evolving strategic priorities. Without a strategic human resource framework, the country office risks perpetuating staffing and capacity imbalances resulting in its inability to leverage its human capital effectively.

Underlying causes:

<i>Oversight and performance</i>	Insufficient oversight from global headquarters / local management (<i>accountability for implementing and enforcing controls inconsistently applied</i>)
<i>Resources – People</i>	Insufficient staffing levels
<i>Culture, conduct and ethics</i>	Insufficient enforcement of leadership and/or ethical behaviours

Agreed Actions [High priority]

1. The country office will:

- (i) Establish a robust governance framework (through management oversight structures, policy enforcement, capacity building, and management committees) that prioritize accountability and compliance across the country.
- (ii) Implement business process and risk owners' accountabilities through controls testing and performance tracking, clear accountability mechanisms, and regular oversight missions.
- (iii) Embed control responsibilities into staff annual performance management assessments.



2. The country office will implement a continuous monitoring framework that in addition to key risks indicators, includes an assessment of the effectiveness of risk responses and control implementation.
3. The country office will:
 - (i) Conduct, after the upcoming country strategic plan and leadership transition, a staffing review and skills gap analysis with WFP global headquarters support.
 - (ii) Develop a strategy based on the outcome of the staffing and skills review to align workforce capabilities with evolving operational needs and programmatic priorities.

Timeline for implementation

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

Observation 2. Management of resilience special projects

54. Under the previous management, the country office piloted seven special projects with a combined purchase orders of USD 5.6 million,¹² to enhance resilience and promote sustainable livelihoods. The project portfolio included: (i) Rapid Rural Transformation (RRT), (ii) Model Community-Based Pilot Farms, (iii) Strategic Grain Reserve Support, (iv) Promotion of Food Security Project, (vi) Seed Systems Development in Kasaï Oriental, and (vii) Agricultural Mechanization and Sustainable Cooking Fuel Initiative in Eastern DRC.

55. Across the special projects, there were critical gaps in governance, financial management, procurement, and operational controls, compromising transparency and alignment with WFP's strategic and operational standards.

Strategic alignment and programmatic coherence

56. The projects were not included in the approved CSP and did not align with the country office development and resilience-building initiatives. In addition, they did not adhere to standard WFP programme management practices and operated outside the supervision of the programme team, functioning instead under the supervision of the country director in place until March 2025. This raised concerns on the strategic coherence, resource justification, and the legitimacy of programming decisions. In addition, the absence of a conceptual framework, operational plans, standard operating procedures as well as results monitoring and evaluation led to fragmented implementation, inconsistent practices, and limited oversight, which compromised transparency, and accountability.

57. At the time of audit fieldwork, the special projects portfolio was transitioned under the country office's programme unit.

¹² The estimated cost of USD 5.6 million only reflects purchase orders associated with the seven special projects and does not include programme staffing costs and other related overheads.



Financial management and budgeting

58. Budgeting was reactive, with expenditures not linked to structured planning or operational forecasts. This undermined financial accountability and increased the risk of overspending and misallocations. In one instance, the country office allocated approximatively USD 200,000 of expiring grant funds to a resilience cooperating partner’s activity without adequate justification or evidence of following a proper process to assess alternative options prior to reallocation, as required by corporate budget standards. Audit fieldwork further identified anomalies in the management of these funds (see paragraph 125 for details).

Procurement, asset management, and operational readiness

59. Procurement for the special projects deviated from WFP standards, relying on single sourced international vendors without local or regional market assessments, competitive tendering, or technical validation.¹³ Information technology and communication assets were procured at prices far above market rates, and key documents such as expression of interests were missing. The traceability of several procured assets remains unclear, with incomplete records and high value items such as tractors, tillers, and milling machines not fully entered into WFP’s fixed asset register.

60. Although the country office paid USD 5.1 million to a single vendor for equipment purchases, only USD 1.5 million worth of assets was recorded in the country office assets register. At the time of audit fieldwork, there were no bills of receipt for these procured or delivered items. Some items remained undelivered since 2023, including 160 tablets valued at USD 136,000. As of November 2025, only one of the 11 installed RRT kits, valued at approximately USD 280,000 each, was fully operational, reflecting poor implementation, and underutilization of capital investments.

61. On 4 September 2025, the WFP Vendor Sanction Committee, following work undertaken by the Office of Inspections and Investigations, issued a corporate notice suspending all current and future payments to the RRT vendor and its subsidiaries and added them to the United Nations ineligibility list.

Underlying causes:

Process and Planning	Inadequate process or programme design
Resources – Funds	Insufficient financial / cost management
Management override of controls	

Agreed Actions [High priority]

1. The country office will assess the relevance and validity of special projects for inclusion in the upcoming country strategic plan’s resilience programme.
2. For those eligible special projects incorporated in the country strategic plan, the country office will establish adequate performance and monitoring mechanisms to measure programme deliverables, as well as establish standardized planning and budgeting processes along with procurement plans and adequate standard operating procedures.

¹³ Certain aspects of this process are currently subject to review by the Office of the Inspector General



3. The country office will conduct a thorough review of all assets procured for all current special projects to complete asset registration, reconcile payment records with physical assets, and review all missing items.

Timeline for implementation

1. 30 June 2026
2. 30 June 2026
3. 30 June 2026

Targeting and identity management

62. In 2024, the country office assisted approximately 5.2 million beneficiaries including internally displaced persons (IDPs), refugees, returnees, and residents. It obtained refugee and IDP lists from the United Nations High Commissioner for Refugees (UNHCR) and the International Organization for Migration (IOM), respectively.

63. The country office decentralized targeting for returnees, IDPs residing outside camps, and residents to field offices. The research, assessment and monitoring (RAM) unit provided guidance as well as technical support, and consolidated national assessments, while cooperating partners collected household data for targeting.

64. At the time of audit reporting, the country office was actively reducing manual processes and advancing digitalization by registering CBT and in-kind beneficiaries into SCOPE using biometric data to enhance accuracy and accountability in identity management.

65. The audit reviewed the identity management governance, targeting assessment and implementation, beneficiary data collection and management processes and the in-kind distribution and transfer reconciliation process.

Observation 3. Needs assessment and targeting

Assessment and targeting process

66. At the time of the audit fieldwork, the comprehensive food security and vulnerability assessment (CFSVA) was not updated. The last CFSVA was conducted in 2014¹⁴ which limited the availability of up-to-date data for evidence-based programme planning. While the country office conducted emergency food security assessments (EFSA) and relied on EFSA trend analysis as a substitute, a CFVSA would have provided more comprehensive insight for strategic planning in the country office more stable provinces of the country office. The country office explained that this gap resulted from contextual constraints, including the vast size of the country and the limited financial resources of the country office.

67. The country office issued a targeting verification process guidance in November 2024. Yet, the targeting process had no adequate oversight and there were no documented review procedures to ensure that data collected by cooperating partners was complete, accurate, and free from anomalies. Field offices relied solely on cooperating partner and targeting monitoring reports without a review control to validate the quality and reliability of the reported targeting data.

¹⁴ Corporate guidance on CFVSA indicates that CFVSA findings are valid for three to five years, unless there are drastic food security changes in the meantime.



68. The country office did not formally document the targeting appeals process. This prevented the country from analysing recurring issues, capturing lessons learned, and improving future targeting exercises. The absence of audit trails for how appeals were resolved undermined accountability towards affected populations.

69. Analysis of monitoring reports and focus group discussions during field visits revealed that beneficiaries had limited understanding of the targeting process and available appeals mechanisms. This communication gap may have negatively impacted the effectiveness of the appeals process and reduced transparency for affected populations.

Targeting results

70. According to monitoring reports analysed, exclusion errors averaged 30 to 48 percent. Inclusion errors in the targeting process were not systematically tracked, limiting the country office’s ability to evaluate the adequacy of targeting criteria and ensure that assistance reached the most vulnerable populations.

Targeting oversight and beneficiary graduation

71. There was no graduation process in place to assess whether continued support is necessary for beneficiaries who have been receiving assistance for multiple cycles and may have achieved self-reliance. This gap was due to a donor-imposed restriction on funds.

72. The country office established a targeting working group at the country office level in August 2025 to oversee risk identification and management related to targeting and prioritization. However, the group was not operational at the time of the audit fieldwork.

Beneficiary household size

73. The country office provided beneficiary assistance based on the actual household size (ranging from one to 30 members in some cases) rather than applying a cap on the number of individuals per household. OIGA data analytics indicated that the median household size among beneficiaries was five. While this approach may reflect operational realities, it significantly increased programme costs and may have created an incentive for inflated household reporting.

Underlying causes:

<i>Policies and procedures</i>	Absence or inadequacy of local policies/guidelines
<i>Process and planning</i>	Inadequate process or programme design Rules and processes, including for decision making, not established or unclear
<i>Tools, systems, and digitization</i>	Inappropriate implementation or integration of tools and systems

Agreed Actions [Medium priority]

1. The country office will update, in consultation with global headquarters, the comprehensive food security and vulnerability assessments with current, reliable data to inform programme design and decision-making; and adjust the average household size for distribution to a median of five individuals.



2. The country office will establish a sample-based review process of targeting forms submitted by cooperating partners and enforce the need for documentation on the targeting and appeals mechanisms.
3. The country office will incorporate in its post targeting monitoring questionnaire inclusion error related questions.
4. The country office will implement, in consultation with its partners, graduation strategies for beneficiaries receiving long-term assistance.

Timeline for implementation

1. 30 June 2026
2. 30 June 2026
3. 31 December 2026
4. 31 December 2026

Observation 4. Identity management

Beneficiary data management in SCOPE

74. There were 228,137 instances of duplicate beneficiaries registered in SCOPE out of 9.8 million records (2.3 percent of total beneficiaries registered in scope as of 30 June 2025). In more than 111,000 cases, a single biometric identity was linked to different beneficiaries. This undermined the reliability of the beneficiary database and increased the risk of individuals receiving duplicate assistance within the same distribution cycle.

75. The audit revealed around 2,000 duplicate biometric identities in the distribution lists during of the audited period that were not flagged by the country office. Among these, 401 cases reflected beneficiaries redeeming assistance more than once within the same cycle, indicating inefficiencies in oversight and control mechanisms. Furthermore, there were problems with data quality, such as incorrect information regarding unrealistic birth dates (for instance, a head of household listed as two years old), and beneficiary profiles in SCOPE that were missing required details. These data gaps reduce the reliability and usability of the information collected.

Delay between targeting and distribution

76. Across the country, significant delays of two to three months occurred between the completion of the targeting exercise and the initial assistance distribution. These delays may have contributed to population movements and increased the risk of beneficiaries being targeted multiple times, as households relocated in search of aid. The audit also highlighted that 7 percent (53,621) of all enrolled beneficiaries between January 2024 and June 2025 did not redeem any assistance. This increases the risk of exclusion among targeted households and negatively impacting programme effectiveness

Deduplication of household members

77. In line with WFP corporate policy, the country office did not collect biometric data for approximately 1.6 million household members under five years of age. The office did not apply a deduplication process to these members, although biographic data checks could help mitigate this control gap. This limitation heightens the risk of household splitting, duplicate beneficiary registrations, and individuals receiving multiple assistance within the same distribution cycle.



Management and tracking of payment instruments

78. There were discrepancies between the physical inventory of undistributed SCOPE Smart Cards and the records in the Payment Instrument Tracking (PIT) tool. While PIT indicates that over 100,000 SCOPE cards were printed pending distribution (some dating back to 2024), the country office reported that no cards were undistributed. During field visits, the audit observed that one cooperating partner had a backlog of undistributed cards. Additionally, a sample review of complaint and feedback mechanism reports revealed multiple beneficiary complaints regarding non-receipt of cards; further, donor third-party monitoring reports also picked similar concerns on payment instrument management. This gap may indicate inefficiencies in beneficiaries card management and potential financial loss if cards are not ultimately distributed to beneficiaries.

79. The country office decentralized the printing of SCOPE Smart Cards to field offices. On several occasions, card printing was interrupted, mostly to poor internet connectivity and required restarts that resulted in duplicate printing and increased costs associated with reprinting.

In-kind reconciliation and beneficiary assistance distribution process

80. The country office did not conduct a household level reconciliation for in-kind food distribution. The absence of reconciliation limited the ability to provide assurance that in-kind assistance is provided to the right beneficiary in the right amount.

81. There were gaps in beneficiary identification at assistance distribution sites. During the audit field visit to an in-kind distribution site, it was observed that there was no identity verification check to confirm that the individuals receiving assistance were those targeted and registered in the beneficiary list.

82. An analysis of post factum-purchase orders related to cash-based transfers expenditures, revealed that 80 beneficiaries who did not participate in food for assets creation activities received cash assistance totalling USD 11,817. This issue occurred due to inadequate verification of beneficiary eligibility and the absence of internal controls to validate daily activity attendance sheets. The country office indicated that it reviewed the issue.

Underlying causes:

<i>Policies and procedures</i>	Absence or inadequacy of local policies/guidelines
<i>Resources - People</i>	Insufficient skills and /or competencies
<i>Tools, systems, and digitization</i>	Inappropriate implementation or integration of tools and systems

Agreed Actions [High priority]

1. The country office will implement data input controls in SCOPE and a review and adjudication check on the duplicate identities picked up by the audit to clean the SCOPE database.
2. The country office will implement controls to strengthen cash assurance, including deduplication checks review and adjudication based on biographic data, resolving anomalies and regular reconciliation of scope card inventories with payment instrument tracking system.
3. The country office will implement a process for a periodic and risk-based in-kind distribution reconciliation.



4. The country office will:
 - (i) Assess the cost-effectiveness of applying the median household size as the basis for assistance distribution.
 - (ii) Establish and enforce minimum timelines between completion of targeting, registration exercises, and distributions to ensure timely food assistance distribution to eligible beneficiaries.

Timeline for implementation

1. 30 June 2026
2. 30 June 2026
3. 30 June 2026
4. 30 June 2026

Supply Chain – Procurement and Food Safety and Quality Management

83. During and after the period audited, the supply chain team faced staff turnover and addressed the gaps by recruiting the head of procurement in April 2024, deploying a procurement consultant in 2025 and an international food technologist in August 2025. The food safety and quality team initially comprised two food technologists from January to October 2024, and only one for the remaining audited period. WFP procured USD 24 million in food from 12 local vendors and USD 50 million of goods and services from 341 vendors during the period in scope.

84. The audit team reviewed a sample of 26 purchase orders and assessed the procurement process, including sourcing, vendor selection, contracting, and food quality and safety processes.

Observation 5. Food and non-food items procurement

85. Previous audit recommendations,¹⁵ such as the absence of a supply chain strategy, delayed procurement plans, and limited market assessments remained unresolved as detailed below.

Procurement governance and oversight gaps

86. No procurement strategy or plan was in place from January 2024 to June 2025; the country office only finalized a plan in July 2025. Market assessments for food as well as goods and services were not conducted, limiting competitive sourcing and risk anticipation. Of the USD 24 million spent on food procurement, 75 percent or USD 18 million were concentrated in only two suppliers. Such a vendor concentration and over-reliance increased the exposure of country office to risks of operational disruptions, reputational damage, and increased costs.

87. Staffing of the procurement function remained a challenge, with four positions unfilled from January 2024 to June 2025. One staff member performed multiple procurement roles, including sourcing, contracting, and supplier management. In addition, there was insufficient segregation of duties as the same procurement team created as well as released low value purchase orders without oversight, which increased the risks of fraudulent purchases, errors, and financial loss.

¹⁵ Internal Audit of WFP Operations in the Democratic Republic of the Congo - May 2023



Vendor management and selection process

88. The country office maintained outdated vendor master lists. The non-food roster (with over 1,400 suppliers) had not been updated for several years and included many inactive vendors. The country office did not revise its food roster since 2021 for maize meals and since 2023 for other products, despite corporate requirements for annual updates in volatile markets. Vendor capacity assessments and due diligence reviews of food suppliers were neither consistently conducted nor properly documented. Notably, the second largest vendor (obtaining 16 percent of total food procurement value) did not operate its own production unit and relied on purchases from the largest vendor.

89. There were exceptions in the vendor selection process, including awarding contracts to vendors offering quantities below the required level without justification, and non-compliance with competitive procedures for micro-purchase orders, such as using suppliers not listed on the roster or without selection documentation.

90. The absence of systematic performance evaluations further limited assurance over supplier reliability. Five out of 10 food selected purchase orders, and three out of six selected micro purchase orders did not include evidence of a supplier performance assessment. In one instance where a performance evaluation was available, the country office noted delivery delays with one supplier, but this issue was not factored into subsequent vendor selection.

Post-factum purchase orders

91. Overall, 12 percent of food purchase orders were post-factum, reflecting weaknesses in procurement planning and accountability and highlighting the need for stronger oversight and coordination. In some instances, vendor invoices were paid without supporting documentation, including evidence of receipt of goods or technical certificate of completion for construction activities. This undermines any assurance that goods and services were delivered as per the requirements of the contract.

92. The country office did not consistently comply with supplier payment deadlines. During the audit period, 327 invoices were settled more than 90 days after the invoice date, while 460 invoices were paid between 60 and 90 days. These delays undermined operational efficiency, posed reputational risks, and may discourage vendors from engaging in future business with WFP.

Underlying causes:

<i>Organizational direction, structure, and authority</i>	Strategic and operational plans not developed, approved, or not SMART
<i>Oversight and performance</i>	Insufficient oversight from global headquarters / local management
<i>Resources – People</i>	Insufficient staffing levels Insufficient skills and/or competencies
<i>Resources – Third parties</i>	Insufficient due diligence of third parties

**Agreed Actions** [High priority]

1. The country office will:
 - (i) Implement timely a procurement strategy and plan, supported by regular market assessments, updated vendor rosters with documented supplier capacity, due diligence checks, and competitive selection processes in line with corporate requirements.
 - (ii) Establish and maintain, in consultation with global headquarters Procurement Division, adequate staffing levels to sustain procurement operations, enable effective segregation of duties, and strengthen oversight mechanisms.
2. The country office will:
 - (i) Implement systematic performance evaluations for suppliers and integrate the results thereof into future procurement decisions.
 - (ii) Monitor the timeliness of supplier payments, which must be supported by proper receipt and/or completion documentation, as well as undertake the clearance of operational and vendor advances.

Timeline for implementation

1. 31 March 2026
2. 31 March 2026

Observation 6. Food safety and quality management

93. The country office continued to rely solely on a government entity for food safety, which was last assessed in 2021 by the regional support mission,¹⁶ despite evidence that its inspection reports did not meet WFP standards. Although a plan to strengthen the laboratory capacity was signed in July 2024, it was yet to be implemented leaving a critical gap in operational readiness.

94. Efforts to diversify food safety and quality inspection services were limited to a few aflatoxins' tests undertaken by two suppliers. There were no further requests for proposals or formal documentation existing to support further diversification of inspection services.

95. During the audited period, further to limited vendor visits, there were no food safety and quality assessments or food supplier audits undertaken, increasing the risk that suppliers may not fully comply with food safety and quality standards.

Underlying causes:

<i>Oversight and performance</i>	Insufficient oversight from global headquarters / local management
<i>Resources – Third parties</i>	Insufficient third-party capacity (NGO, Government, FSP, Vendor, etc.)

¹⁶ RBJ FSQ Technical Support Mission, DRC, September 2021

**Agreed Actions** [Medium priority]

The country office will:

- (i) Conduct a market assessment to identify alternative local and regional testing and inspection companies
- (ii) Provide targeted support to the government entity through training, equipment, improved procedures, and regular performance monitoring to meet WFP standards.
- (iii) Perform formal audits of local food suppliers and implement a structured capacity-building program supported by food safety specialists and overseen by the Vendor Management Committee.

Timeline for implementation

30 June 2026

Supply Chain - Logistics

96. The supply chain unit aligned its operations with the 2020–2024 CSP, targeting 125,000 Mt of food. In 2024, deliveries reached 128,000 Mt, and 135,864 Mt were planned for 2025 to meet needs in Eastern DRC. The team used the Matadi, Kigoma, and Mombasa corridors to move supplies and developed dedicated Concepts of Operations (CONOPs) for the Eastern provinces and Kasai, to address civil unrest, displacement, and disease outbreaks.¹⁷

97. Despite these efforts, the country office faced persistent challenges with access, security, infrastructure, customs, and operational scale. In 2024, it lost 296 Mt of food (0.23 percent of 2024 deliveries), and in 2025, looting in the east resulted in losses of 17,783 Mt (13 percent of planned 2025 deliveries, estimated at USD 21 million), severely disrupting humanitarian assistance. These losses quickly exhausted headquarters insurance, and the country office recovered only USD 6.3 million, or 30 percent of the total losses incurred.

98. In implementing previous internal audit recommendations,¹⁵ the country office completed a logistics service market assessment (LSMA) in 2024, centralized transporter allocation reviews and optimized warehousing utilization by opening four new warehouses and closing four unsafe or underutilized ones.

99. The audit reviewed logistics governance, delivery, preparedness, operations management, contracting, warehouse management, commodity tracking, and logistics fund management.

Observation 7. Management of logistics operations

Supply chain food transfer costs

100. As of September 2025, the country office food transfer costs (FTC) stood at 9 percent, exceeding the mandated 3 percent threshold.¹⁸ Required cost reviews and reallocations, as stipulated by corporate policies, were not initiated despite instances of non-compliance. Looting of 17,783 Mt of commodities (see paragraph 97) further increased the FTC levels and disrupted cost

¹⁷ Of Ebola, cholera, and Mpox

¹⁸ Quarterly (preferably monthly) analysis using the Monitoring Tool must track surpluses, deficits, and rate changes, with any variance above 3 percent triggering an Implementation Plan budget review



structures. A high number of offline commitments, mainly within supply chain, indicate that the actual FTC could be higher than the reported 9 percent.

101. Staffing gaps constrained supply chain cost monitoring. A single logistics assistant managed the entire supply chain budget, well below the staffing level expected for operations of this scale. Although the country office began recruiting a national officer on a short-term basis, it had not yet established the appropriate staffing structure and skill mix for stable and robust supply chain cost control.

102. These limitations hindered effective oversight of one of the region's largest delivery budgets, evident in the high rate of logistics post-factum purchase orders (53 percent) and invoice delays (20 percent), all managed by the same staff member. At the end of the fieldwork phase, the country office, with support from budget and programming, had drafted an FTC reprogramming proposal.

Planning and delivery against targets

103. The 2024 operational plan projected 21,870 M t of food, yet actual deliveries reached 128,000 Mt, with no documented rationale for this significant variance. Similarly, while 2025 requirements for the Eastern and Kasai regions were well defined through CONOPs, planning for other operational areas remained unclear.

104. In addition to previously noted contextual factors affecting deliveries, programme food release notes (FRNs), based on distribution plans, consistently exceeded supply chain delivery capacity, with little consideration for actual stock levels. As a result, on average, 67 percent of requested commodities were dispatched. Cooperating partner distribution reports reflect these uneven deliveries, with some areas receiving less than planned and others more. This imbalance is also mirrored in partial redemption of beneficiary entitlements.

105. Misalignment between programme's monthly distribution plans and actual dispatches, coupled with data entry errors in LESS¹⁹ that complicated tracking and reporting accuracy, delayed delivery schedule updates and resulted in distributions disruptions. These inefficiencies caused dispatch delays, and unused stocks and higher operational costs for cooperating partners, reducing overall delivery effectiveness. Efforts to strengthen coordination meetings between programme and supply chain teams were under way as of September 2025.

Tracking cooperating partners commodities

106. The country office delivers in-kind food assistance through cooperating partners, many of whom have no dedicated warehouses despite implementing activities lasting 5 to 10 days. Some partners operate storage facilities, yet warehouse monitoring remains inconsistent, as monitoring teams did not verify stock movements or storage conditions.

107. Cooperating partners distribution reports often show quantities received as equal to those distributed, with no returns reported, even when handling losses and uncollected entitlements were observed. The absence of systematic verification of cooperating partners' stock management increases the risk of diversion, misappropriation, and unrecorded losses.

¹⁹ Logistics execution support system

Review of transport modalities

108. The country office operates a hybrid logistics system, combining its own fleet with commercial transporters. Despite the 2024 LSMA, the country office continued to rely on the tariff-based contracting model without periodic market assessments or a holistic review, thereby exposing operations to potential inflated costs and dependence on a limited transporter base. Fleet operations faced similar challenges.

109. In addition, of the 115 trucks, 32 trucks (28 percent of the fleet) were non-operational or earmarked for disposal. Yet despite minimal use, they continued to incur maintenance, rental, and insurance costs. Full fleet utilization was not achieved, and fleet rates exceed those of commercial transporters, highlighting the need for a comprehensive review and cost optimization strategy. The country office was working on a fleet right-sizing exercise and finalizing a draft exit strategy for the tariff system.

Distribution of near expiry nutrition commodities

110. During the audit field visits, distributions scheduled to conclude in October 2025 included Lipid-based Nutrient Supplements (LNS) with a best-before date of November 2025. Each child received a 30-day ration, with 2.73 Mt distributed, meaning that consumption would occur at or near expiry, depending on time of receipt.

111. Although WFP policy requires a risk assessment and FSQ review for commodities with less than 15 months of shelf-life, no such review was conducted. The country office has two FSQ specialists, whose technical advice was not sought before dispatch, notwithstanding the limited technical skills of the FSQ focal points who also manage other logistics duties. Most FSQ issues were detected only post-distribution, thus impeding corrective action. FSQ issues with nutrition commodities remain underrepresented within CFM as highlighted under [Observation 9: Community feedback mechanisms](#), reducing visibility on safety risks.

Implementation of the Last Mile Solution

112. The corporate logistics execution support system (LESS) Last Mile enables cooperating partners to validate deliveries in real time by scanning quick response codes at final distribution points. Despite full roll-out, usage remained low and inconsistently used across partners, with trends suggesting reluctance to fully adopt the system. These gaps reduced the accuracy of commodity tracking and transport performance, limiting visibility on last-mile delivery.

Underlying causes:

<i>Process and planning</i>	Insufficient coordination - internal or external
<i>Oversight and performance</i>	Insufficient oversight from global headquarters / local management Insufficient oversight over third parties
<i>Resources – People</i>	Insufficient staffing levels Insufficient skills and/or competencies



Agreed Actions [High priority]

1. The country office will implement regular budget reviews and quarterly budget monitoring of the food transfer costs to ensure compliance with required thresholds, supported by an assessment and benchmarking of the right staffing structure against similar operations to strengthen oversight and financial accountability.
2. The country office will
 - (i) Centralize logistics oversight mechanisms to review post-factum transactions and operational planning and enforce quarterly reconciliation and analysis to improve overall control, coordination, and accountability.
 - (ii) Develop standard operating procedures to coordinate and align all activities, with supply chain delivery timelines and the food release cycle, supporting integrated planning and accountability across functions.
 - (iii) Enforce mandatory food safety and quality review for all commodities nearing expiry and integrate best before date in pre-distribution clearance procedures.
3. To strengthen oversight of the last mile delivery, the country office will enforce cooperating partner monitoring and verification, periodic stock reconciliations, and require reporting of returns and losses through the Logistics Execution Support System.

Timeline for implementation

1. 31 March 2026
2. 31 March 2026
3. 31 March 2026

Cash-based transfers

113. In 2024, the country office transferred USD 83 million to 1.1 million beneficiaries using cash in hand as the main delivery mechanism. It contracted two financial service providers (FSPs) for cash-based transfers (CBT) and initiated in 2023 contracts with three additional FSPs to expand its supplier base. These new contracts were yet to be implemented.

114. The closure of financial institutions in the North and South Kivu provinces significantly disrupted cash transfers. To mitigate this, the country office piloted an E-Voucher mechanism with 17 retailers in Goma. At the time of the audit fieldwork in October 2025, the country office was still settling unpaid invoices for the participating retailers.

115. The audit reviewed the controls over the cash-based transfer set-up, the FSP and retailers' assessment and contracting as well as transfer management and reconciliation.

Observation 8. Cash-based transfers

Cash transfer set-up and costs

116. The country office relied on two FSPs, one of which managed 82 percent of the total CBT during the audit period. This supplier's concentration, combined with limited transfer options, has contributed to increased cash transfer costs and limited the ability of the country office to reach a wider beneficiary base. Alternative delivery mechanisms, such as mobile money, are yet to be assessed and introduced.

Assessment and due diligence

117. The country office did not conduct a financial sector intelligence assessment before renewing the contracting process for the current FSPs. This gap reduced its ability to obtain a better understanding of the financial sector landscape. In addition, the mitigation action for the risk identified in the due diligence conducted in April 2023 was yet to be implemented. The required documentation from FSPs such as the anti-money laundering, cash in transit and commercial crime documents were not obtained and reviewed.

Transfer reconciliation and Management of financial services providers

118. The country office established a cash reconciliation standard operating procedure but did not conduct a beneficiary-level cash transfer reconciliation, reducing the office's ability to provide assurance that the right assistance was delivered to the intended beneficiaries. In addition, the country office did not enforce the required FSP monthly reporting resulting in delayed or missing FSP reports and delays in financial reconciliation. Inconsistent financial reconciliations and the absence of follow-up on open items resulted in an accumulation of USD 115,000 owed by one former FSP from 2021 to 2024. The country office reported that after the completion of the audit fieldwork, they reached an agreement with the FSP for reimbursement and engaged a third-party firm to follow up on the unpaid balance.

119. On multiple instances in 2024 and in 2025, the country office transferred amounts to FSPs that exceeded the amounts covered by their performance bonds (provided to WFP as a financial guarantee). This non-compliance with the performance bond limits increased the country office financial risk exposure in the event of FSP non-performance.

Underlying causes:

<i>Process and planning</i>	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 country office will:
 - (i) Diversify financial service providers under existing contracts to minimize cash transfer costs.
 - (ii) Update the market functionality assessment to inform the programme design on the suitability of cash transfer modality.



2. The country office will conduct a comprehensive assessment, incorporating updated financial sector intelligence, to inform the next contract renewal.
3. The country office will:
 - (i) Implement, in collaboration with WFP's Global Headquarters Technology Division data assurance team, a solution for cash transfer household level reconciliation.
 - (ii) Establish management oversight over the performance of regular financial reconciliation and follow up on open items process.
 - (iii) Establish a process to ensure compliance with the performance bonds limits requirements.

Timeline for implementation

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

Cooperating partner management

120. During the audited period, the country office contracted 60 cooperating partners (CPs): 39 NGOs (8 international and 31 local) with field level agreements (FLAs) worth USD 50 million, and 19 government entities with agreements totalling USD 7 million, to support activities across multiple regions.

121. In line with the recommendations of the previous internal audit,¹⁵ above the country office conducted in 2024 spot-checks for 15 NGOs in Bukavu, Bunia, Tshikapa, and Kananga, covering about 62 percent of total FLA value. At the time of the audit fieldwork, risk-based spot-checks for six NGOs were ongoing and, the country office established a cooperating partners committee (CPC) with new members. With the cooperating partner management unit (CPM) head position filled in July 2025, the unit plans in 2026 to consolidate and reduce the number of FLAs, standardize budget templates, improve invoicing and financial management and prevent repeat audit issues.

122. At the time of the audit fieldwork, the country office had initiated actions and process changes to address several longstanding internal control gaps and operational risks related to corporate partner management and activities.

123. The audit reviewed the overall management of cooperating partners, including selection, capacity assessment, FLAs, reporting, invoicing, spot-checks, and performance evaluations. The audit sampling included 10 NGOs, 61 FLAs and 24 FLA amendments to assess contracting processes, focusing on activity definitions, budgets, advances, and amendment justifications.

Observation 9. Management of cooperating partners

Cooperating partners costs and risk management

124. The country office issued separate FLAs to the same cooperating partner for different activities, such as food distribution and cash-based transfers, even when implemented in the same region. In some cases, it assigned two different partners to the same locations for similar beneficiary caseloads. For example, in Kananga, the country office signed five FLAs with the same partner in 2024. In Goma, five different partners distributed food, three others implemented cash



transfers, and three others conducted targeting for similar beneficiary caseloads, resulting in overlaps, increased administrative workload, higher operational costs, and fragmented partner oversight.

Cooperating partners field level agreements

125. There were weaknesses in the management of field-level agreements, which resulted in programme activities' delays and financial and operational inefficiencies.

126. The country office, through the logistic cluster, awarded nearly USD 1 million to three cooperating partners for one road construction, even though it was outside theirs and WFP's expertise; technical assessments did not reveal this gap. The decision was made despite documented evidence of the Procurement unit warning the Programme team that the selection process did not comply with established procedures. Although the project was originally scheduled for completion in December 2024, it remained unfinished at the time of audit reporting despite full disbursement of funds. Further, the Engineering unit was not engaged in the project's design, technical specifications, or oversight, which also falls outside the mandate of the requesting unit.

127. In another case, a field-level agreement, initially signed for three months at USD 55,975, was amended to extend activities by only two additional months at a cost of USD 206,692, nearly four times the original budget, following a rushed reallocation of funds from another project. This disproportionate budget increase led to weaknesses in cooperating partner reporting, including gaps in payment verifications, unreliable attendance records, potential repeated signatures by the same individual, budget anomalies, and inadequate controls over supplier selection and documentation. The country office did not detect or act on these red flags that increased the risks of fraud, financial loss and reputational damage.

128. Several of these decisions were endorsed by the CPC, which was intended to serve as management oversight mechanism.

Partnerships with Government entities

129. There were no standard operating procedures for and delineation of responsibilities among the units involved in the contracting for partnering with Government entities, which was done through Memorandum of Understanding (MoUs).

130. The CPM unit was not systematically engaged during the set-up or review of MoUs, resulting in a weakened audit trail, increased risk of miscommunication, and inadequate follow-up on contractual obligations.

Payment of cooperating partners invoices

131. The country office created purchase orders for amounts lower than the total budget stipulated in the signed contracts, subsequently adjusting these purchase orders on a quarterly basis. While this practice was a measure intended to improve resource monitoring, it exposed the organization to financial risk and potential non-compliance with contractual obligations.

132. There were no consistent controls to verify the timing and validity of advance requests from CPs. For example, in one instance, an advance was issued one month prior to the closure of the FLA. In another case, an advance covering 100 percent of the contract value was issued. Although the related invoices were subsequently settled, the advances remained outstanding at the time of the audit fieldwork.



133. Delays were observed in the processing of CP invoices, with payments made more than one month after submission. Of a total of 1,018 invoices processed in the audit period, the country office paid 111 (i.e., 11 percent) between 30 and 60 days, and 61 (i.e., 6 percent) after more than 60 days, indicating weaknesses in financial management practices.

Underlying causes:

<i>Policies and procedures</i>	Absence or inadequacy of local policies/guidelines
<i>Process and planning</i>	Inadequate process or programme design Rules and processes, including for decision making, not established or unclear
<i>Oversight and performance</i>	Insufficient oversight from global headquarters / local management Insufficient oversight over third parties

Agreed Actions [High priority]

1. The country office will:
 - (i) Review its field level agreements with cooperating partners to consolidate multiple activities under a single integrated field-level agreement where feasible, minimizing the number of cooperating partners working on the same activity, in the same area, to reduce duplication, overlaps and costs.
 - (ii) Establish clear processes to ensure compliance with procurement rules for construction projects, guarantee timely completion of the unfinished road project, and prevent WFP business units from undertaking activities outside their mandate.
2. The country office will:
 - (i) Reassess the composition of the cooperating partners committee to ensure the inclusion of the relevant Deputy Country Director in decisions involving critical partner selections and those requiring exceptions.
 - (ii) Provide training to Cooperating Partner Committee members on verification of partner capacity assessments, field level agreements alignment with programme objectives, and adherence to procurement and financial procedures.
3. The country office will establish standard operating procedures for contracting government entities, ensuring clear documentation, defined responsibilities including the involvement of the Cooperating Partner Management Unit in the development and review of agreements.
4. The country office will implement monitoring and verification checks over: (a) funds available before signing partnership agreements; (b) advance disbursements; and (c) invoices amounts and timely payments to cooperating partners.

Timeline for implementation

1. 31 March 2026
2. 30 June 2026
3. 30 June 2026
4. 31 March 2026



Community feedback mechanisms

134. The country office operated community feedback mechanism (CFM) through multiple channels, including an outsourced call centre with a toll-free hotline, complaint help desks and boxes managed by cooperating partners, and community committees for feedback management. In 2025, it upgraded the customized SugarCRM platform to the corporate standard version, improving interoperability. The audit could not assess its effectiveness as implementation was still in the setup and early operational stages.

135. To support this transition, the country office trained staff and cooperating partners across all field offices, increased CFM and protection staffing resources, and updated its SOPs in August 2025. Additionally, the teams participated in national Protection Cluster meetings, drafted terms of reference for an alternative call centre service provider to improve hotline accessibility and planned a global headquarters support mission to follow the audit fieldwork.

136. The audit reviewed beneficiary feedback mechanism focusing on CFM accessibility, data collection and usage, reporting, case management, and inter-agency coordination.

Observation 10. Community feedback mechanisms

Awareness and reach of community feedback mechanism channels

137. Beneficiaries at sites in Kalemi and Mahagi, relied on cooperating partners to submit complaints, due to language barriers, connectivity issues, and limited accessibility of the toll-free hotlines. CFM materials existed in four national languages (Lingala, French, Swahili, and Tshiluba), but these did not always reflect local languages, such as Lulu in Luga and Ngaimoko camps, limiting direct engagement through alternative channels. Donor third-party monitoring (TPM) reports from Ituri and North Kivu also noted similar language challenges, underscoring the need for multilingual communication and translation of CFM materials beyond national languages.

Community feedback mechanism activity coverage

138. The CFM remained heavily invested in CBT and food activities, supported by structured channels such as helpdesks, while other programmes, like nutrition, relied on visibility materials. These proved less effective as beneficiaries faced literacy barriers and limited awareness of feedback channels. Nutrition-related cases, despite significant food safety and reputational risks, remained unresolved, highlighting gaps in data linkage and early-warning capabilities.

Under-reporting and case distribution

139. Data analysis confirmed heavy reliance on cooperating partners, who handled 83 percent of cases in the first half of 2025. Most of the high-priority cases, (72 percent in 2024 and 83 percent as of June 2025), were reported through cooperating partner channels. This concentration reinforces earlier concerns about awareness and reach of the feedback channels and language barriers, which may limit direct reporting to WFP. It also raises concerns about possibility of limited case escalation, particularly in high caseload areas where reporting remained low. Despite heightened operational scale up demands, all CFM cases accounted for 2 percent of the total caseload in 2024 and dropped by 65 percent as of June 2025 compared to the previous year, indicating under-reporting relative to the scale of operations.



Case management and escalation

140. The country office automated the escalation and follow-up processes in July 2025, yet 1,976 cases out of 3499 high priority cases (i.e. 56 percent) remained unresolved, highlighting ongoing delays and closure gaps. Legacy cases from the previous system, including protection-related ones, were managed manually, without a clear closure plan or effective escalation tracking, increasing traceability and continuity risks for the country office.

141. Persistent data quality issues, including inconsistent classification, manual entry errors, and missing follow-up data, strained the small case management team, reduced visibility of high-risk cases, and undermined transparency and oversight in case resolution and learning.

Limited use of feedback data

142. The absence of integrated monitoring tools, quality benchmarks, and staffing, challenged oversight and delayed the review and consolidation of complaint data. The teams regularly analysed CFM data and shared results in staff bulletins, yet reporting often included repeated recommendations, suggesting that corrective actions were not implemented or had limited impact. Follow-up and case reviews were limited, and staff missed key insights, such as repeated loss of SCOPE cards with the same cooperating partner visible in the data but not acted upon. Donor TPM reports also identified issues with the same partner, and others, soliciting money from beneficiaries in exchange for SCOPE cards.

143. As a result, CFM analysis rarely led to timely corrective action, and feedback data remained underutilized for learning, accountability, and operational improvement.

Underlying causes:

<i>Process and planning</i>	Inadequate process or programme design
<i>Oversight and performance</i>	Insufficient oversight from global headquarters / local management Performance measures and outcomes inadequately measured/established
<i>Tools, systems, and digitization</i>	Inappropriate implementation or integration of tools and systems

Agreed Actions [High priority]

- The country office will:
 - Re-assess its protection and community engagement analysis by benchmarking practices and leveraging inter-agency approaches to improve accessibility and feedback channels.
 - Strengthen community outreach and awareness campaigns to improve utilization of community feedback mechanisms channels across all activities.
- The country office will implement routine data quality checks supported by triangulation with internal and external data sources such as shared donor third-party monitoring reports.
- The country office will systematically monitor key indicators and complaints trends to detect red flags and conduct regular management reviews of the beneficiary feedback bulletins and the status of corrective and preventive actions to enable timely decisions.

Timeline for implementation



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

Monitoring

144. The country office developed its monitoring strategy for the 2020–2024 CSP and introduced a monitoring plan in 2025 to address the emergency in eastern operations. Scale of operations, security, and logistical constraints limited monitoring staff presence at all distribution points. The country office covered 219 food and cash assistance sites and nearly 1,500 nutrition sites. The team prioritized monitoring through risk-based site selection to optimize resources.

145. Monitoring activities followed a layered approach combining direct monitoring by WFP staff, TPM, and remote monitoring. Teams collected data through MoDA,²⁰ while SugarCRM for process monitoring, introduced in July 2025, tracked issue escalation, and supported data triangulation. As the system was in its infancy stages, internal audit did not assess its effectiveness. Following the 2022 internal audit, the country office had centralized monitoring planning to strengthen coordination and accountability.

146. The country office developed SOPs in late 2024 and continues to update them to reflect current realities. It launched trainings and spot-checks, and in June 2025 established a Monitoring Findings Review Committee to follow up on targeting and monitoring issues, promoting continuous improvement and accountability.

147. The audit reviewed monitoring plans, budgets, tools, data quality and validation, and reporting mechanisms.

Observation 11. Monitoring of programme activities

Governance challenges

148. The country office sets performance standards for monitoring and tracks progress through MoDA data analysis. Despite having similar responsibilities, analysis of reports from TPM and WFP monitors varied in results and findings, with WFP staff recording fewer results. This disparity reflects weak accountability and limited segregation of duties at the field level, as field monitors often double up with programme responsibilities, reducing focus on data quality and follow-up.

149. Further, there was no formal mechanism to monitor technical performance. Capacity assessments were not conducted, and the absence of a direct reporting line to the Head of RAM restricts oversight.

²⁰ Mobile Operational Data Acquisition is WFP's data collection platform designed for field surveys and assessments, enabling teams to gather operational data efficiently and securely



Monitoring coverage

150. The country office planned to cover 75 percent of active food and cash distribution sites, but actual coverage fell short. Cumulative coverage for crisis response activities over planned sites was 68 percent, and actual coverage over total sites reached 51 percent. Similarly, for nutrition, coverage over planned activities was 48 percent, while actual coverage over total sites was 9 percent, reflecting limited field presence.

151. Data analysis and donor TPM reports confirmed uneven monitoring coverage across sites, with field visits concentrated around accessible areas and limited triangulation between data from diverse sources. While access and security constraints remained a challenge, these limitations were not adequately reflected in the country office risk register as highlighted under [Observation1: Governance, risk management, and oversight](#), reducing visibility of operational risks, and hindering mitigation planning.

Monitoring budgets

152. Monitoring budgets were underutilized, with average spending during the audit period at 47 percent for food and cash assistance and 3 percent for nutrition activities.

153. This low expenditure aligned with low monitoring coverage (see previously paragraphs 150-151) reflected delayed implementation, planning challenges, and insufficient budget oversight. Monitoring budgets were under review following the extension of the CSP to the end of 2026.

Data validation and triangulation

154. Field offices did not consistently track corrective actions from process monitoring, and did not systematically document issue resolution, which weakened accountability, traceability and learning. Data triangulation with other sources and quality checks was not systematic, reducing reliability, accuracy, and the effectiveness of detective measures.

Underlying causes:

<i>Process and Planning</i>	Inadequate risk management Insufficient coordination - internal or external
<i>Resources – People</i>	Insufficient skills and capacity Inadequate supervision and/or performance appraisal processes
<i>Resources – Funds</i>	Insufficient financial / cost management

Agreed Actions [Medium priority]

1. The country office will establish management supervision to strengthen technical oversight and accountability for field monitoring assistants.
2. The country office will conduct a comprehensive capacity assessment of field monitoring teams to identify skill gaps, review, and refine performance metrics, and use the results to standardize training, supervision, and accountability across locations.
3. The country office will conduct quarterly expenditure reviews to track budget utilization and validate cost allocations, ensuring funds are used efficiently and aligned to monitoring plans and coverage priorities.
4. The country office will:



- (i) Implement remote and/or third-party monitoring of active sites that are frequently inaccessible to address monitoring coverage gaps.
- (ii) Engage proactively through existing inter-agency coordination mechanisms such as the United Nations Sustainable Development Cooperation Framework to identify joint monitoring opportunities for active sites, particularly widely dispersed nutrition centres, in order to optimize resources amid funding constraints.

Timeline for implementation

1. 31 December 2026
2. 31 December 2026
3. 31 December 2026
4. 31 December 2026

Other findings in enabling functions

While not in the initial audit scope for the audit engagement, additional observations and weaknesses emerged during the audit in advance payments, fuel and asset management, rental agreements, and payment of security allowances to staff.

Observation 12. Advance payments to vendors and staff

155. According to WFP financial guidelines, advance payments to suppliers are generally prohibited before delivery. Exceptions apply only when commercially necessary or in WFP's interest. Operational advances to staff are permitted for urgent, short-term needs such as workshops or emergencies. These require a pre-approved budget, receipts, and an expense report and must be settled immediately after use.

156. Between January 2024 and June 2025, the country office processed approximately USD 12 million in operational and salary advances to staff and vendors.

157. There were notable weaknesses in the management and monitoring of both operational and vendor advances. These included excessive advances, absence of defined thresholds for disbursements, and instances where advances were not settled in a timely manner. Settlement reviews showed frequent gaps in required documentation and significant delays in clearing advances after related activities were completed.

158. The audit identified two vendor advances totaling USD 160,000 including a 2022 construction advance with no progress and a 2019 advance to a vendor inactive since 2015. Both lacked supporting documentation and were slated for write-off. These weaknesses also align with issues noted in [Observation 9: Management of cooperating partners](#), which highlighted missing controls over timing and validity of CP advances, including case of advance issued one month prior to FLA closure or for the full contract value.

159. In another case, a staff member's vendor account was used as a conduit for recurring advance payments for a Saving Lives and Livelihoods project, bypassing policy that restricts operational advances to urgent, field-based, or temporary activities. Cumulative advances for this staff exceeded USD 1 million. At the time of the audit fieldwork, it was not clear how supporting documents along with invoices, receipts, and proof of payments were cleared. Management indicated that donor restrictions prohibiting direct payments to the project's partners necessitated



this workaround. Despite this rationale, the process lacked adequate internal controls, segregation of duties, and transparency, exposing the organization to financial and reputational risks, including potential fraud and misappropriation of funds.

160. After the audit fieldwork, the country office reported that prior to the project closure, it was engaging an external consulting firm to validate justification documents for an outstanding payment of USD 626,250 that has not been settled for January to September 2025.

Underlying causes:

<i>Oversight and performance</i>	Insufficient oversight over third parties
<i>Resources – Funds</i>	Insufficient financial / cost management
<i>Management override of controls</i>	

Agreed Actions [High priority]

1. The country office will:
 - (i) Establish process to restrict the use of staff vendor accounts for operational advances to urgent, field-based, or temporary activities as per WFP policy.
 - (ii) Establish and enforce strict adherence to operational advance vendor risk analysis, payment limits and immediate settlement requirements as per WFP policy.
 - (iii) Strengthen monitoring by finance officers, including regular reconciliations and escalation of overdue settlements.
2. The country office will conduct a post-factum review of all advances and payments processed for this Saving Lives and Livelihoods project to confirm legitimacy and recover any irregular amounts.

Timeline for implementation

1. 30 June 2026
2. 30 June 2026

Observation 13. Management services

Fuel management

161. During the audited period, the country office procured approximately USD 9 million worth of fuel without effective reconciliation controls and proper tracking at both the head office and sub-office levels. In two sub-offices visited by the audit team, generator usage was not optimized. There was no evidence of proper load balancing between electricity supply and generator output, leading to inefficient fuel consumption, excessive wear on equipment, and avoidable operational costs. Discrepancies in fuel reconciliation were found, including a 5,000-litre variance in one location without explanation or supporting evidence. These gaps in control and documentation increased the risk of undetected losses, fraud, and misuse.

162. During audit fieldwork, the country office was working to improve its fuel management practices by developing new SOPs, clarifying role responsibilities, and hiring specialized staff for fuel management.



Asset management and fleet management

163. Asset management practices were ineffective, with persistent issues in inventory reconciliation, disposal procedures, and lifecycle planning. Over 2,900 broken items and 4,000 marked “not in use” valued at USD 8.6 million, along with 1,600 older assets, some dating from 2009, were recorded as active in the asset management system. This creates risks of inaccurate financial reporting, overstatement of assets, inefficient resource use, and potential fraud or misappropriation.

164. The audit also found excessive personal use of office vehicles. Although allowed by country office management, this raises concerns about cost-efficiency and alignment with inter-agency standards.

Office spaces and rental agreements

165. The country office had high-value rental agreements across the country, particularly in Kinshasa, Bukavu, and Goma, where costs amounted to USD 3 million annually for offices and parking facilities. These costs remained substantial amid declining funding and anticipated staffing reductions. Notably, the Kinshasa office and parking rents amount to approximately USD 150,000 per month (around USD 9 million over the five years rental agreement) and hosted non-UN tenants, including Government offices, without adequate security measures. The original request for WFP global headquarters approval in 2023 was USD 672,000, yet costs have more than doubled without proper authorization.

166. At the time of the audit fieldwork, the country office was in discussions with UNICEF and UNDP to construct a shared “UN House.” Audit discussions with these agencies also confirmed that advancing this plan could significantly reduce rental expenses and deliver substantial long-term savings in rental maintenance and support costs, while aligning with the UN system reform on common premises.

Housing benefit administration for international staff

167. The country office incurred an annual expenditure of USD 500,000 to provide monthly security allowances to eligible staff who met residual security measures criteria set by the United Nations Department of Safety and Security (UNDSS).

168. Actual practices in the administration of housing-related benefits for international staff including security allowances, rental subsidies, and utilities reimbursements did not consistently comply with WFP policy and UNDSS residential security measure requirements, creating risks of double compensation, inaccurate reimbursements, and insufficient oversight.

169. Key issues included: (a) overlapping claims for security and rental subsidies where staff claimed security allowances while also receiving rental subsidies administered by global headquarters yet not visible to the country office, resulting in double compensation for housing costs; (b) inability to exclude utilities from rental subsidy reimbursements; (c) multiple claims for shared residences despite policy limiting such claims to one individual per property; and (d) insufficient documentation or non-compliance with UNDSS approved security provider standards. All of these undermine financial accountability and expose the office to reputational and compliance risks.

170. At the time of audit reporting, the country office developed and implemented a SOP for administering housing and security-related benefits. This procedure is designed to standardize processes, clarify eligibility criteria, and strengthen internal controls to mitigate risks of inaccurate reimbursements to staff as well as insufficient oversight. The effectiveness and adequacy of this

procedure and related controls will be assessed during the audit follow-up on the implementation of agreed actions.

Underlying causes:

<i>Process and Planning</i>	Inadequate risk management Insufficient coordination - internal or external
<i>Resources – People</i>	Insufficient skills and/or competencies Inadequate supervision and/or performance appraisal processes
<i>Resources – Funds</i>	Insufficient financial / cost management

Agreed Actions [Medium priority]

1. The country office will establish standard operating procedures for fuel reconciliation with mandatory monthly tracking and discrepancy analysis and conduct technical assessments in field offices to optimise generator usage through energy load balancing protocols to reduce fuel consumption.
2. The country office will:
 - (i) Establish stronger asset disposal procedures, including criteria for decommissioning and documentation requirements.
 - (ii) Review and optimize office vehicle utilization for greater cost-efficiency by benchmarking against vehicle usage policies and practices of other United Nations agencies operating in the same context.
3. The country office will:
 - (i) Assess the country's office space utilization, considering anticipated decrease in operation and staffing changes, to identify opportunities for downsizing or consolidating office spaces across the country.
 - (ii) Finalize the decision to join the UN House initiative; leveraging technical consulting support from WFP global headquarters, for a business case that enables cost-sharing, long-term savings on rental, maintenance, and security costs.
4. The country office will establish and enforce procedures to manage payment processing, ensure compliance with residential security allowance requirements, maintain clear separation between security reimbursements and rental subsidies, and recover any undue and duplicate payments to staff.

Timeline for implementation

1. 31 March 2026
2. 31 March 2026
3. 31 March 2026
4. 31 March 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, with support for corporate units to help address audit observations where necessary.

#	Observation	Process	Owner	Priority	Due date for implementation
1	Governance, risk management, and oversight	Governance, risk management, and oversight	Country office	High	1. 30 June 2026 2. 30 June 2026 3. 31 December 2026
2	Management of resilience special projects	Governance, risk management, and oversight	Country office	High	1. 30 June 2026 2. 30 June 2026 3. 30 June 2026
3	Needs assessment and targeting	Targeting and Identity Management	Country office	Medium	1. 30 June 2026 2. 30 June 2026 3. 31 December 2026 4. 31 December 2026
4	Identity management	Targeting and Identity Management	Country office	High	1. 30 June 2026 2. 30 June 2026 3. 30 June 2026 4. 30 June 2026
5	Food and non-food items procurements	Supply chain	Country office	High	1. 31 March 2026 2. 31 March 2026
6	Food safety and quality management	Supply chain	Country office	Medium	30 June 2026
7	Logistics	Supply chain	Country office	High	1. 31 March 2026 2. 31 March 2026 3. 31 March 2026
8	Cash-based transfers	Cash-based transfers	Country office	Medium	1. 30 June 2026 2. 30 June 2026 3. 31 March 2026
9	Management of cooperating partners	Cooperating partners management	Country office	High	1. 31 March 2026 2. 30 June 2026 3. 30 June 2026 4. 31 March 2026
10	Community feedback mechanisms	Community feedback mechanism	Country office	High	1. 31 March 2026 2. 30 June 2026 3. 30 June 2026
11	Monitoring of programme activities	Monitoring	Country office	Medium	1. 31 December 2026 2. 31 December 2026 3. 31 December 2026 4. 31 December 2026
12	Advance payments to vendors and staff	Enabling function	Country office	High	1. 30 June 2026 2. 30 June 2026
13	Management services	Enabling function	Country office	Medium	1. 31 March 2026 2. 31 March 2026 3. 31 March 2026 4. 31 March 2026



Annex B - List of tables and figures

Table 1: Direct operational costs and beneficiaries assisted in 20249

Figure 1: DRC key figures.....8

Figure 2: Process areas in the audit scope.....10



Annex C – Acronyms used in the report

CBT	Cash-Based Transfer
CFM	Community Feedback Mechanism
CFSVA	Comprehensive Food Security and Vulnerability Assessment
CO	Country Office
CONOP	Concept of Operations
CP	Cooperating Partner
CPC	Cooperating Partners Committee
CPM	Cooperating Partner management unit
CRM	Customer Relationship Management
CSP	Country Strategic Plan
DRC	The Democratic Republic of the Congo
FFA	Food for Assets
FLA	Field Level Agreement
FSP	Financial Service Provider
FSQ	Food Safety and Quality
FTC	Food Transfer Cost
FRN	Food Release Notes
GEMS	Global Emergency Management System
HQ	Headquarters
ID	Identification document
IDP	Internally Displaced Person
IOM	International Organization for Migration
LESS	Logistics Execution Support System
LNS	Lipid-based Nutrient Supplements
LSMA	Logistics Service Market Assessment
MODA	Mobile Operational Data Acquisition
MONUSCO	United Nations Organization Stabilization Mission in the DRC
MOU	Memorandum of Understanding
Mt	Metric tonne
NGO	Non-Governmental Organization
OCC	Office Congolais de Contrôle
OIGA	WFP Office of Internal Audit
PIT	Payment Instrument Tracking Tool
PO	Purchase order
QR	Quick Response code
RAM	Research, Assessment and Monitoring
RRT	Rapid Rural Transformation
SCOPE	WFP's beneficiary information and transfer management platform
SOP	Standard Operating Procedure



SugarCRM	WFP's beneficiary feedback management tool
TPM	Third Party Monitor
UN	United Nations
UNDSS	United Nations Department of Safety and Security
UNHAS	United Nations Humanitarian Air Service
UNHCR	United Nations High Commissioner for Refugees
USD	United States Dollar
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:

Priority	Definition
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.²¹

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.

²¹ 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:

Rating	Definition
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	<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>