

29 January 2026

Management Comments to the Internal Audit Report of WFP in the Democratic Republic of the Congo (AR/25/25)

WFP Management acknowledges the observations presented by the Office of the Inspector General (OIG) in its internal audit report on WFP operations in the Democratic Republic of the Congo (DRC), covering the period from **1 January 2024 to 30 June 2025**. WFP Management appreciates the audit's comprehensive focus on governance, risk management and oversight, needs assessment and targeting, identity management, cooperating partner management, monitoring activities, community feedback mechanisms, transport and logistics, procurement, and cash-based transfers.

WFP's operations in the DRC during the audit period were conducted under highly complex and volatile conditions. The country continued to face protracted conflict, large-scale population displacement, and severe food insecurity, further exacerbated by climate shocks, epidemic outbreaks, and restricted humanitarian access. 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. Despite these challenges, WFP maintained its commitment to deliver lifesaving food and nutrition assistance to the most vulnerable while simultaneously scaling up resilience building initiatives, livelihood support, and capacity strengthening efforts with national and provincial authorities. These operational realities significantly shaped the risk environment and influenced several of the audit outcomes. WFP Management recognizes partners' confirmation of the country office's strong engagement with donors, the government, and humanitarian actors, through transparent collaboration and proactive communication, which reinforced WFP's reputation as a trusted and valued partner.

WFP Management notes the audit's overall rating of **unsatisfactory**. Management underscores that actions to address several of the identified issues were already underway prior to the audit and reaffirms its commitment to urgently address the remaining weaknesses in governance, risk management, and internal controls. The country office agrees with the eight high and five medium priority actions and highlights that multiple corrective measures have already been initiated or completed. This progress is further reflected in WFP's commitment to implement the high and medium priority actions on an accelerated basis, with the majority to be completed within a six-month timeframe, underscoring management's resolve to fully address the audit recommendations and strengthen operational effectiveness and accountability.

With reference to high priority recommendations, WFP has commenced and will take immediate actions, including:

- **Observation 1: Governance, Risk Management, and Oversight:** WFP is strengthening governance, risk management, and oversight arrangements in the DRC. Governance structures are being reset with explicit Senior Management Team (SMT) ownership of risks and controls. The country office is finalizing a dynamic risk register to include governance risks, residual risk ratings, and escalation thresholds and reinforcing management oversight and accountability through structured field missions, control testing, and Risk Committee coordination including quarterly SMT review. A comprehensive Organizational Alignment

exercise has been carried out and actions arising from the exercise are under implementation. Furthermore, a Strategic Workforce Planning exercise following the approval of the new Country Strategic Plan will inform the development of a staffing and skills strategy to align workforce capabilities with evolving longer term operational needs and programmatic priorities whilst reinforcing accountability and oversight of operations. Control ownership will be embedded in managers' performance objectives and formal field oversight missions are enforced.

- **Observation 2: Management of Resilience Special Projects:** All resilience special projects have been reviewed for relevance and will be aligned with the new Country Strategic Plan. Retained projects are being integrated within a unified framework under standard programme, procurement, and monitoring controls, with strengthened partner accountability, budget controls, and ongoing verification of assets. A full asset reconciliation, including physical verification and recovery or write-off actions, is underway.
- **Observation 4: Identity Management:** WFP is accelerating the rollout of strengthened identity management solutions, including, where feasible, expanded use of online SCOPE functionalities and strengthening country office capacity to improve beneficiary verification, de-duplication, and data accuracy. Mandatory SCOPE validation, systematic de-duplication, and periodic database clean-up are being enforced alongside biographic checks for non-biometric household members. Cash and in-kind reconciliation processes are being digitized, and data protection is being reinforced through updated procedures, access controls with escalation of discrepancies, staff training, and periodic data quality checks.
- **Observation 5: Procurement of Food and Non-Food Items:** A procurement strategy and plan, supported by market assessments, updated vendor rosters, segregation of duties, and mandatory supplier performance evaluations, are being enforced. Procurement controls are being strengthened through augmentation of procurement function capacity, enhanced vendor due diligence, stricter compliance with competitive bidding requirements, and reinforced documentation standards. Post-factum procurement and unsupported payments are subject to escalation and management review. Food safety assurance measures are being strengthened, and monitoring tools are being introduced to improve oversight of procurement timelines and contract performance. Targeted refresher training is underway to reinforce procurement practices and segregation of duties.
- **Observation 7: Management of Logistics Operations:** WFP is strengthening logistics oversight in the DRC through enhanced fleet management, including GPS tracking and preventive maintenance, improved warehouse controls with reinforced segregation of duties, monthly inventory checks, and KPI-based monitoring of transport service providers. Quarterly Food Transfer Costs (FTC) reviews with mandatory escalation are enforced, and logistics oversight is centralized to align planning with supply capacity. Inventory management and prepositioning practices are being optimized to reduce operational risks and improve delivery timeliness, while compliance with corporate logistics standards is reinforced through regular monitoring and performance tracking.
- **Observation 9: Management of Cooperating Partners:** Governance and oversight of cooperating partners are being strengthened through enhanced committee oversight, updated financial guidance, training, and systematic monitoring of payments. Field-level agreements are being consolidated, cooperating partner committee oversight strengthened for high-risk decisions, and activities outside approved mandates prohibited. SOPs for partner and government contracting and controls over advances and invoicing are strengthened. Senior management oversight has been reinforced for key partner-related decisions, and additional training is planned to ensure robust partner accountability.
- **Observation 10: Community Feedback Mechanisms:** The country office commits to strengthening protection and community engagement, expanding local language inclusivity and outreach, improving reliability through routine data quality checks and triangulation, reinforcing escalation tracking, introducing

performance indicators and strengthening complaint trend monitoring. Backlog clearance is prioritized with defined timelines, escalation protocols, and management oversight. These actions aim to reinforce accountability, transparency, and timely corrective action to effectively serve affected populations.

- **Observation 12: Advance Payments to Vendors and Staff:** Controls over advance payments have been reinforced through stricter preapproval workflows and strengthened reconciliation procedures. Monitoring mechanisms have been enhanced to support oversight and timely liquidation of advances, supported by targeted staff training and periodic internal reviews to identify any residual gaps for prompt corrective action.

Implementation of the agreed actions will be tracked through a detailed workplan with clear timelines, assigned responsibilities, and accountability measures. The country office will be technically supported by Global Headquarters teams to ensure timely completion. Progress will be reported periodically through WFP's internal tracking system to ensure transparency and compliance. WFP Management appreciates the constructive engagement of OIG and views the audit observations as an opportunity to urgently strengthen governance, risk management, and internal controls. Management reaffirms its full commitment to implementing all agreed actions within the specified timelines. These measures will be prioritized to restore confidence in WFP's ability to deliver assistance effectively, efficiently, and responsibly in one of the world's most challenging operational environments.