

23 January 2026

### **WFP Management Comments to the Internal Audit Report of SCOPE In-Kind Rollout (AR/25/26)**

WFP Management welcomes the observations made by the Office of the Inspector General (OIG) in its internal audit report on SCOPE In-Kind Rollout (AR/25/26), covering the period from 1 January 2023 to 30 November 2024.

WFP Management notes that, in the period of approximately 12 months during which this internal audit report was finalized and issued, significant progress has concurrently been achieved in terms of SCOPE In-Kind's system design refinements and implementation, and IT application controls. The corporate rollout of SCOPE In-Kind (SCOPE IK), endorsed by the Executive Director in August 2025, together with the Cooperating Partners (CP) Stock Management tool represents one of the most significant reforms in WFP's in-kind assistance since the creation of COMET<sup>1</sup> and LESS.<sup>2</sup> It is not "just a system deployment"—it is a strategic shift in how WFP ensures the effective management, accounting, verification and assurance of food assistance delivery worldwide.

The level of progress reached reflects the priority WFP Management places on leveraging technology to enhance assurance across operations in the near-term, digitalising distribution reports confirming receipt of food at household level, including reconciliation.

Progress during the period since report finalisation aligns with the actions agreed under the three high-priority and two medium-priority observations described in the report. The report also closely aligns with the findings of the Supply Chain & Delivery Division's lessons learned exercise (*SCOPE In-kind Rollout Global Lessons Learned Core Findings Report and SCOPE In-kind lessons learned exercise global insights follow up workshop report*) concluded in mid-2025 and conducted together with country offices, the Technology and Programme Divisions, as well as other relevant stakeholders.

WFP Management welcomes the internal audit report's provision of key contextual points. Of particular note is the report's acknowledgement that the rationale for the initial development of SCOPE In-Kind was the in-kind distribution challenges encountered in Ethiopia specifically.

Given the salience of cost-effective digital systems which can be implemented across all relevant operations, WFP Management particularly welcomes the reference in Observation 1 regarding the need for proactive alignment of business requirements, such that all user needs and operational nuances are fully considered and accounted for. WFP Management further welcomes Observation 1's action related to development, validation and issuance of corporate guidance on in-kind delivery and the global business requirements, particularly given the importance of ensuring a standardised approach to in-kind distribution and the underlying digital systems. The importance of defining clear roles and responsibilities is also noted and will be treated as a priority.

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<sup>1</sup> COMET is WFP's comprehensive online tool to design, implement and monitor programmes and to improve organizational performance.

<sup>2</sup> LESS stands for Logistics Execution Support System, which is WFP's supply chain commodity tracking system.



In describing the timeliness of reporting to monitor any variance between planned and actual commodity distributions at aggregate and household levels, the report states that differences between Food Release Note (FRN) planned quantities and other reconciliation information is generated post-distribution. WFP Management notes, however, that FRNs should not be considered a core document in the in-kind distribution process and should not dictate stock availability. Priority should instead be given to integration and roll out of the CP Stock Management Tool and SCOPE In-kind to ensure real-time visibility of stocks available for distribution, accurate distribution reporting, and reconciliation at the household level. WFP Management therefore welcomes the actions related to the CP Stock Management Tool under Observations 2 and 5.

Management also acknowledges the importance of Observation 5 on reconciliation, identified as high priority. Reconciliation of distribution at household level provides WFP with the evidence of what assistance has been distributed, and to whom. This is a key element of WFP's assurance accountabilities for delivering the right assistance to the right people.

Management also recognizes the set of medium-priority observations. WFP is already actively addressing these issues – Supply Chain & Delivery working jointly with country offices, Technology and Programme Divisions - through enhanced staff training, and clearer procedural guidance—especially in areas such as data quality, documentation completeness, reconciliation processes, and adherence to standard operating procedures. These improvements are being implemented in coordination with relevant functional units and rolled out through structured follow-up actions to ensure sustainable compliance and operational efficiency.

Management expresses appreciation to the audit team, country offices, regional offices, and all stakeholders for their collaboration and constructive engagement throughout the audit process. WFP recognizes and accepts all audit observations, knowing that they will be instrumental to continue the work of enhancing SCOPE IK to better support WFP operations, increasing controls and the quality of what WFP does. WFP Management notes that the work implemented since the audit period has already addressed substantial parts of the five observations. Management is thankful to OIG for the work done to issue this important report.