

WFP Operations in Mauritania

Office of the Inspector General
Inspection Report IR/01/2015



World Food Programme

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Inspection of WFP Operations in Mauritania

I. Executive Summary

Introduction

1. In late 2012, major donors advised WFP of concerns about operations in Mauritania, specific to the work in the M'bera camp where refugees from Mali are hosted. The Office of the Inspector General (OIG) carried out an inspection to review the concerns raised, and in April 2013 made recommendations to improve the functioning of the operations. The inspection was coordinated with an inspection undertaken by UNHCR with the same concerns.

2. The Country Office management agreed to implement all the recommendations of the inspection. The Mauritania Country Office has been regularly sending reports on the status of implementation of these recommendations to WFP Headquarters, and to the Regional Bureau of Dakar, in Senegal. In early December 2014, WFP HQ was informed that almost all recommendations had been implemented and that a follow-up inspection by the OIGI was required to ascertain the full implementation of these recommendations.

3. Between 22 March and 3 April 2015, the OIG carried out a coordinated WFP/UNHCR follow-up inspection to assess the extent to which the issues identified by the April 2013 inspection had been addressed. The mission team travelled to Bassikounou between 30 March and 1 April 2015 and visited the M'bera camp on 31 March 2015.

4. The inspection was carried out in accordance with the Charter of the Office of the Inspector General.

Results of the Follow-up Inspection

5. The CO management and its staff have done a considerable amount of work to address the deficiencies noted in the 2013 inspection. All the issues noted in 2013 were addressed in an appropriate manner, with only a few tasks that are still pending.

6. The following positive outcomes were noted by this follow-up inspection in relation to the key observations flagged by the 2013 inspection.

7. **Relationships, communication and information-sharing** - UNHCR and WFP's partnership has evolved significantly, which itself instigated the two agencies' joint oversight missions in 2013. The two representative offices of both respective agencies in Nouakchott maintain regular contacts and collaborate as a team in Bassikounou to plan, implement and monitor food assistance to the refugee community. All interviewed interlocutors specifically noted the professionalism and transparency with which the two representative offices operate, with a positive knock-on effect throughout the two organizations and also among the UN Country Team. The same spirit of cooperation and collaboration was noted at all levels of the two organizations, including the agencies' field offices at Bassikounou and the M'bera camp.

8. **Legal framework** - A revised agreement between WFP, UNHCR and Mauritania's government counterpart, the Commissariat à la Sécurité Alimentaire (CSA) has been put forward. Standard Operating Procedures (SOPs) have also been developed and integrated into the agreement

and appear to be adequate and effective. Based on the new agreement and SOPs, each party has clear responsibilities and accountability in the food distribution and monitoring process for General Food Distribution (GFD).

9. **Country Office management, oversight, organization and reporting structure** - The inspection found that the recruitment process has improved and files are in place for each filled position. The CO also put in place and documented an effective organizational structure. The Structure and Staffing (SSR) was conducted, resulting in the closure of one Sub Office (SO). The current total number of staff was 89 of which 7 were internationals, 3 consultants, 2 UNVs, 1 ST and 2 UNHAS. The various committees (i.e. Purchase and Contracts Committee) were established and their composition was communicated to staff. The current structure of the CO is considered adequate.

10. The work on the Logistics Capacity Assessment (LCA) exercise was finalized by the CO. The CO also almost completed the Logistics base in Bassikounou apart from a few minor structural work works that still needs to be finalized, such as levelling the ground in the yard and placing cement in the warehouses which will ensure the WFP food is adequately stored and is not wasted.

11. **Implementing partner's food losses** - The tripartite agreement was revised to remove the clause on the 2 per cent acceptable level of losses. The amount of recent food losses reported of 0.002 per cent for 2014 and 0 per cent for 2015 relative to the amount of food being distributed. These numbers are significant when compared to the losses sustained in previous years as flagged by the 2013 inspection report.'

12. **Beneficiary numbers** - The issue of beneficiary numbers in the M'bera refugee camp remains the main area of concern amongst all stakeholders, including WFP as the user of the numbers. The fluctuation of the numbers during the beneficiary verification exercise carried out by UNHCR was challenging for all parties concerned, but this exercise has now been completed by UNHCR. In addition, the revised tripartite agreement now clearly assigns the responsibilities for the beneficiary numbers.

13. **Nema base** - The documentation reviewed at the CO confirmed the closure of the Nema base on 1 October 2014. The Government was informed accordingly.

14. Overall, the follow-up inspection found that the CO and the RB addressed all the 16 recommendations that resulted from the 2013 inspection in an adequate and satisfactory manner. Three of these still require minor tasks to be finalized but the majority of work was done already. The CO has also undertaken additional actions which were not specifically part of the 2013 recommendations.

Management response

15. Management agreed to the status of the recommendations.

16. The Office of Inspections and Investigations would like to thank managers and staff for the assistance and cooperation accorded during the inspection.

David Johnson
Inspector General

II. Context and Scope

Mauritania

17. Mauritania has a population of roughly 3.5 million and ranks 161 of 187 countries in the UNDP 2014 Human Development Index. Three quarters of its nearly one million square kilometres is desert and only about ten percent is arable. Mauritania is one of the Sahel countries hardest hit by successive droughts over the past 30 years as well as recurrent floods and locust infestations. The lean season lasts five to six months and half of the rural households lack access to safe drinking water. High incidences of diarrhoea, malaria and acute respiratory infections further undermine already fragile health conditions.

18. As a result of the crisis in Northern Mali, Malian refugees have sought shelter in Mauritania. As of March 2015, approximately 55,000 refugees had been registered by UNHCR in the M'bera refugee camp.

WFP Operations in Mauritania

19. WFP is providing assistance to Malian refugees through the Regional Emergency Operation (EMOP) number 200438, implemented in Mauritania, Burkina Faso, Mali and Niger.

20. The Regional EMOP provides assistance to Malian refugees hosted in the M'bera camp, near the Bassikounou sub-office, through General Food Distributions (GFD) and nutritional interventions. This includes the treatment of moderate acute malnutrition for children under five, pregnant or lactating women, and the prevention of moderate acute malnutrition through targeted supplementary feeding of children under two. Targeted food rations have also been provided to assist host communities in the nearby villages.

21. WFP operates from a central office in Nouakchott, three sub-offices in Kaedi (Gorgol), Kiffa (Assaba) and Bassikounou (Hodh el Chargui), which allow full coverage of all activities across the country.

Objective and scope of the inspection

22. The WFP Office of the Inspector General (OIG) and UNHCR Inspector General's Office (IGO) undertook a coordinated follow-up inspection of operations in Mauritania, focusing on the issues identified by the primary inspections carried out by OIG and IGO in 2013 respectively. The two agencies identified three areas of mutual concern, namely: 1) Governance; particularly in relation to the internal and external relations and communications, with emphasis on WFP and UNHCR; 2) Food aid management; and, 3) WFP's overview of the registration and verification of beneficiaries, given it is the primary user of this data. Each agency opted for issuing its own report but the findings in relation to the common areas of interest are similar in both reports.

23. The WFP inspection mission concentrated on assessing the extent to which the issues identified by the April 2013 inspection have been addressed and closed. The inspection particularly focused on the implementation of 16 recommendations that have been made in the 2013 OIG inspection report within the following areas:

- **Governance:** including internal communications and oversight; relations with external parties, including donors or other UN agencies, in particular UNHCR; strategic planning; management; and review of the extent to which governance has improved in the country office.

- **Programming:** including project planning and approval; project implementation; monitoring processes; and implementing partner management, in particular in relation to the M'bera camp. Assessing the effectiveness of the measures implemented by the Country Office as a result of the April 2013 inspection with regard to programming, including any other measure and control that may have been implemented.
- **Logistics:** Follow-up work should focus on the actions taken by management regarding management of the camps and particularly the closure of the Nema base.
- **Human Resources and administration:** including recruitment; performance management; and monitoring of private use of office property. Ensuring that the recommendations agreed to improve human resource and administration management have been effectively implemented.

24. The follow-up inspection also reviewed effectiveness of the following specific actions implemented by the country office:

- The Nema base was officially closed on 1 October 2014. The government was informed accordingly at the central level and WFP and the landlord terminated the tenancy agreement.
- The recommendation related to inspection and the reconciliation of the losses in the M'bera camp since 2012 was reconsolidated. The review of records was jointly performed by WFP and UNHCR from October 2012-October 2014. The Note for Record for the losses was signed by WFP and UNHCR heads of sub Offices in Bassikounou and representatives of UNHCR and WFP in Nouakchott, was supported by old and new SOPs as well as old and new MOUs and COMPAS report.
- The implementation of the Structure and Staffing Review (SSR) was concluded as of 1 December 2014. The country office was restructured, reflecting a new total of 90 staff members. Female staff increased by 30 percent, currently up to 18 percent of total staff. There are three new full-time contracts representing a 20 percent increase of staff.
- Final pending financial/narrative reports were provided to EU and feedback is awaited.
- The SSR included the closure of the Aioun sub office. Currently, there are three WFP sub offices (Bassikounou, Kiffa and Kaedi) in addition to CO in Nouakchott.
- Issues with the company Logitruck were addressed and any equipment at stake was recovered.
- The Logistics Cluster was closed. Through proper participatory process through RC/HC, OCHA, HCT and for any of the logistic needs, we maintain contact with the logistics department.
- Pending since 2006, the Logistics Capacity Assessment (LCA) is now moving forward and is concluded by the CO staff.
- Ten HINO trucks being sold.
- A joint compound was established with UNICEF in Bassikounou.
- The logistics base in Bassikounou is completed and is ready to be used.

25. The inspection carried out a field mission to Mauritania from 22 March to 3 April 2015. The team visited Nouakchott, Bassikounou, and M'bera camp, and collected relevant information from various internal and external stakeholders {WFP and UNHCR staff, donors, other UN agencies, Implementing Partners (IPs), etc.} and discussed matters arising as needed with key managers and staff. The mission travelled to Bassikounou between 30 March to 1 April 2015 and visited the M'bera camp on 31 March 2015.

III. Results of the Inspection

26. The CO and the RB addressed all the 16 recommendations that resulted from the 2013 inspection in an adequate and satisfactory manner. Three of these recommendations still require minor tasks to be completed and finalized but the majority of work has been done already.

Management response

27. Management agreed with the remaining tasks to be completed.

Table 1: 2013 observations and current follow up status

Observation	Recommendation	Owner	Follow-up Status	Management Response	Due Date
<p>1 Relations with UNHCR in Mauritania: Working relations needed significant improvement. Communication and cooperation were ineffective between WFP and UNHCR at Country Office and consequently Sub Office level. Efforts made to improve the relationship by the Country Office, the Regional Bureau, and Headquarters were insufficient.</p>	<p>Ensure appropriate levels of working relations, and communications, and cooperation with UNHCR in Mauritania.</p>	<p>Mauritania Country Office</p>	<p>There has been a significant positive improvement in the relations between UNHCR and WFP, which was one of the main factors that prompted the two agencies' oversight missions in 2013. The two representatives in Nouakchott maintain regular contact and the two offices collaborate as a team in Bassikounou to plan, implement and monitor food assistance to the refugee community. An example of this close collaboration is the recent food pipeline break in March which prompted UNHCR and WFP to conduct a joint sensitization exercise in M'bera camp with partners. All interviewed interlocutors specifically noted the professionalism and transparency with which the two representatives operated, which is also impacting positively throughout the two organizations and also among the UN Country Team. The same was noted for the agencies' staff in Bassikounou and the M'bera camp. The WFP/UNICEF joint compound was completed and is almost ready for utilization. The MOU between WFP and UNICEF regarding the management of the premises was signed. The only remaining issue before starting the utilization of the guesthouse, is the requirement of UNDSS, in relation to having national guards outside the compound premises.</p>	<p>> Follow up status: Closed.</p>	

Observation	Recommendation	Owner	Follow-up Status	Management Response	Due Date
<p>2 Relations between the Regional Bureau and the Country Office: The working relationship between the Regional Bureau and the Country Office was difficult, and the difficulties originated in, and were experienced by, both sides, to the extent that the Regional Bureau elevated the issue of non-cooperation by the Country Office to Headquarters' senior management.</p>	<p>To bring forward mechanisms that can ensure effective communication and working relations between the Mauritania Country Office and the Dakar Regional Bureau.</p>	<p>Dakar Regional Bureau</p>	<p>The Regional Bureau has re-established effective communication between the Regional Bureau and the Country Office and is committed to maintain it. From the Country Office side, the working relationship with the Regional Bureau has also been improved. The RB had oversight missions to Mauritania and there is a possibility of another mission in 2015.</p>		
<p>> Follow up status: Closed.</p>					

3 **Information sharing with donors in Mauritania and about WFP operations in Mauritania:** The Country Office had not been pro-active in identifying and communicating the risks of the operation in the M'bera camp with donors.

Ensure appropriate, proactive and early communication with key donors regarding its operations, including, if necessary, and after elevation to the Regional Bureau, communication of risks.

Mauritania
Country
Office

The Country Office has started a more effective regime for communicating with donors. The CO shares on monthly basis pipeline information to all key donors. Joint UNHCR information letters are shared and briefing meetings are organized for key donors to inform them early enough on important issues and risks. A Joint concept paper was done and communicated to the donors.

From the four EU projects managed by WFP in Mauritania, in 2012 and 2013, three were already closed, and the three final reports were sent to the EU since October 31, 2014. As of today, the EU formally responded in relation to all three reports. The EU requested WFP to refund USD 1,800,000. The CO wrote to the EU requesting to reconsider this decision. The CO is currently waiting for the response from the EU. All these reports were pertaining to the previous projects; however, for the future, the CO needs to ensure that the utilization of funds is done according to the terms and conditions of the donation/contract; and the donor budget lines and the eligibility of the expenditures are respected. In addition, the reports need to be produced on time and in the format of requested by the donor.

As of today, the CO has finalized seven 2014 Post Distribution Reports (PDMs) which were outstanding during the inspection mission. The remaining two 2014 reports are in the process of being finalized. The CO explained that the drafting of the PDMs report was delayed to due to workload. However, the data from the 2014 reports was: discussed with the concerned Implementing Partners; presented to donors; and used to plan WFP and humanitarian community's interventions in 2014 and 2015.

➤ **Follow up status: Ongoing.**

Observation	Recommendation	Owner	Follow-up Status	Management Response	Due Date
<p>4 Legal frameworks between WFP and UNHCR: The 2012 tripartite agreement between WFP, UNHCR and the implementing partner did not introduce appropriate levels of control rights by WFP to mitigate the fact that WFP bears significant reputational risk and lacked an access and reporting structure for the M'bera camp. This would allow the operation to demonstrate that the results are in line with WFP's mission and strategic objectives. While this has been partially remedied in the 2013 agreement, this agreement was concluded late, and room for improvement remains.</p>	<p>To renegotiate the tripartite agreement in order to enhance WFP's access in the camp, providing an adequate framework of access and reporting to allow the operations to demonstrate that they meet WFP's mission and objectives, and including all necessary clauses (for example to cover the provision of fuel if needed).</p>		<p>The Tripartite agreement has been revised initially in 2014. The latest agreement was signed by all parties on January 15, 2015. The three parties interviewed stated that the responsibilities are currently clear due to the revisions done in 2014 and 2015. The point 8.1.5 of the agreement shows the implication of all the parties into the M'bera camp as recommended by the previous inspection. This included enhanced access and improved reporting. ➤ Follow up status: Closed.</p>		

Human resources and administration

5 **Country Office management, oversight and organisational and reporting structure:** The management of the Country Office lacked proper organisation and reporting structures, and had weak managerial oversight over finance and accounting, programme, and logistics processes. There was weak understanding by the Country Director and staff of applicable policies, procedures and delegation of authorities was unclear. There was a lack of sufficient and appropriately skilled staff and lack of training. The Country Director did not undergo a consultative procedure for the 2012 assurance statement process in the office, nor did the Office complete the self-assessment checklists.

To put in place and document an effective organizational structure, including sufficient and appropriately skilled staffing, and file the necessary documentation in line with retention procedures. Establish the Local Committees and make them operational, including the development of standard operating procedures for meetings and minutes. Clarify and communicate delegations of authority.

To overhaul the logistics' function and programme procedures, and to put in place the right expertise and appropriate procedures. To implement at least the minimum corporate controls in the areas of logistics, programme and finance and accounting as noted in the inspection.

To undergo an internal interim assurance process, complete the self-assessment checklists and put in place a plan to remedy any identified weaknesses, before the 2013 assurance process begins.

The Country Office put in place and documented an effective organizational structure. The Structure and Staffing (SSR) was conducted. Aloun Sob Office (SO) was closed. Based on the correspondences between the CO and Mauritania Officials, including all other involved partners, the closure was adequately handled. The current total number of staff was 89 of which 7 were international, 3 consultants, 2 UNVs, 1 ST and 2 UNHAS. The current structure is considered adequate. The various committees (i.e. Purchase and Contracts Committee) were established and communicated effectively with staff. The work by the CO on the Logistics Capacity Assessment (LCA) exercise was finalized. The CO is in the process of disposal of the items from the Nema base.

The sale of 10 NIHO trucks was delayed due to technical issues related to the trucks' documentation. The inspection team inspected ten HINO trucks. Of these, 9 appear to be in conditions for sale; and 1 truck was involved in an accident. General conditions of the trucks appear to be deteriorating, and their disposal should be sped up.

The items from Logitruck were recovered. The only remaining task for this action point is the reconciliation of payments between Logitruck and WFP.

➤ **Follow up status: Ongoing.**

Observation	Recommendation	Owner	Follow-up Status	Management Response	Due Date
<p>Programming</p>					
<p>6 Responsibilities for actual and forecast beneficiary numbers: While responsibility for actual beneficiary numbers was clearly assigned to UNHCR, neither the umbrella agreement nor the tripartite agreement clarified roles and responsibilities for forecasts of beneficiary numbers.</p>	<p>Ensure that roles and responsibilities between UNHCR and WFP, regarding forecasting of beneficiary numbers, are clarified in the Tripartite Agreement.</p>	<p>Operations Services Department</p>	<p>The current Tripartite Agreement shows that roles and responsibilities between UNHCR and WFP, regarding forecasting of beneficiary numbers, are clearly clarified. The point 6.1.3 of the current Tripartite MOU stated that: UNHCR will provide to WFP and CSA the lists of eligible refugees beneficiaries of the food assistance from their database. WFP will use those figures to forecast and plan. CSA will use them to organize and ensure the food distribution to the eligible refugees.</p>	<p>> Follow up status: Closed.</p>	

Observation	Recommendation	Owner	Follow-up Status	Management Response	Due Date
<p>7 Implementing partner's food losses: The Country Office did not implement the applicable clause of the tripartite agreement which states that the implementing partner will reimburse WFP for food lost.</p>	<p>Review the losses reported by the implementing partner for the General Food Distribution in M'bera camp, and the two percent provided over requirements, and recover non-reimbursed losses as far as possible, then proceed with the necessary authorization for writing off any remaining losses, including determination of any individual responsibility for the losses.</p>	<p>Mauritania Country Office supported by the Dakar Regional Bureau</p>	<p>The losses were reconciled by WFP and UNHCR. The total amount for the period from 2012 to October 2014 was 141.15 MT. However, the draft memorandum for write-off stated 102.6 MT as the amount of losses. During the inspection mission, the CO was requested to reconcile these differences. During this process, the CO established that a total of 39.03 MT pertaining to June 2012 and September 2013 appears to have never been recorded in COMPAS. The CO conducted further verification and concluded that the quality of documentation available was not sufficient to conduct further reconciliation and analysis included the causes of the difference between the initial reconciliation conducted and the data recorded in COMPAS. As a result, the CO confirmed that 102.6 MT was the amount of loss. The CO advised that there was no more memorandum regarding the write-off of the losses and that the CO prepared a note for the record to explain the discrepancies. The problems were related to previous years (2012 and 2013) and the CO revised its procedures and confirmed that currently the data in COMPAS is reliable. In relation to recovery of these losses, the CO explained that the previous agreement allowed a loss of 2 percent. This was rectified and removed from the new agreement that was signed.</p> <p>➤ Follow up status: Closed.</p>		

Observation	Recommendation	Owner	Follow-up Status	Management Response	Due Date
<p>Logistics</p> <p>8 Nema base: The Country Office provided incomplete and misleading information in the various documents and transactions for approval of the construction and security of the Nema base. The Country Director exceeded his delegation of authority. Headquarters was not involved in the construction. No documented assessment was done to justify the need for a logistics base in Nema. The Country Office did not comply with policies on opening of field-based offices.</p>	<p>Carry out a full and thorough review of the planning, approval, and implementation process for the Nema base, and determine all breaches of corporate procedure and delegation of authority, and report the outcome to the Regional Bureau for appropriate action including reallocation of financing to programmes</p>	<p>Dakar Regional Bureau</p>	<p>The RB assisted Mauritania CO to identify a temporary staff from Senegal CO for one month who undertook the physical inventory for Nema base in January 2014. The CO staff facilitated the closure of the base. The documentation reviewed at the CO confirmed the closure of the Nema base on 1 October 2014. The Government was informed accordingly. WFP and the landlord separated in agreement.</p> <p>➤ Follow up status: Closed.</p>		

Observation Governance	Recommendation	Owner	Follow up Status	Management Response	Due Date
<p>9 Enterprise risk management and Emergency Preparedness and Response: The Country Office did not have effective risk management, and had not fully prepared the Emergency Preparedness and Response Package.</p>	<p>Put in place the Emergency Preparedness and Response Package and undertake regular risk management including in depth analysis of risks facing the operations as per corporate procedures. Identified risks and mitigating actions should be discussed with the Regional Bureau where appropriate and jointly determined whether any should be elevated to Headquarters for mitigation including potential proactive communication of risks to donors.</p>	<p>Mauritania Country Office</p>	<p>The CO maintains updated risk register. The Corporate Emergency Preparedness and Response package is being reviewed each month. ➤ Follow up status: Closed.</p>		

Observation	Recommendation	Owner	Follow up Status	Management Response	Due Date	
Programme						
10 Implementation of General Food Distribution in refugee camps: The need of refugees to use food for other purposes besides from their own direct food needs was not adequately addressed, and the standard WFP food basket did not match the beneficiaries' preferences.	Analyse the appropriateness of the basket and the frequency of food distributions for the refugee operation, taking into account the associated utilisation costs for the beneficiaries, as well as Country Office available resources, where necessary in cooperation with other involved parties.	Dakar Regional Bureau		Food basket has been reviewed and frequency of distributions have been stabilized. Food basket is balanced in terms of composition and sufficient in terms of caloric value as well as from dietary point of view. From the perspective of both the RB and the CO, the ration that is being provided currently is appropriate and appreciated by refugees. It should be noted that the UNHCR Representation in Mauritania office and other parties have been advocating for a gradual shift to cash transfers which they consider a more effective and economical alternative to general food assistance. Even though it is premature to comment on the most effective food aid mechanism in M'bera camp, it is necessary to conduct the updated cash feasibility study (the last one was conducted in 2013) in the camp. The CO is already in the process of planning to conduct a cash and vouchers feasibility study as well as Joint Assessment Mission (JAM) and will expedite this process. The CO shared the Terms of Reference (TOR) for this exercise.		
11 Other activities in the M'bera camp: The implementation of other activities encountered problems due to misalignment of WFP activities with approved project budgets and beneficiary needs.	Strengthen the commodity management for the implementation of other activities in M'bera camp.	Mauritania Country Office		➤ Follow-up status: Ongoing. No current problems/issues with the implementation of other activities in the camp were reported. ➤ Follow up status: Closed.		

Observation	Recommendation	Owner	Follow up Status	Management Response	Due Date
<p>12 Calculating commodity quantities for temporary malnutrition interventions: There was an error in the methodology used to calculate the needs for temporary malnutrition interventions, which if used would have resulted in commodity being procured for fewer beneficiaries than needed. However, due to the absence of the particular commodity for other reasons, the error did not affect the operations.</p>	<p>Adjust the regional EMOP to reflect correct numbers of beneficiaries for malnutrition interventions based on past figures and estimates from the Country Office.</p>	<p>Dakar Regional Bureau</p>	<p>The regional EMOP has been adjusted to reflect correct numbers of beneficiaries for malnutrition interventions based on past figures and estimates from the Country Office. ➤ Follow-up status: Closed.</p>		
<p>13 Timing of the response to reports of malnutrition and food diversion in the M'bera camp: Complex allocation of roles and responsibilities in the camp between WFP and UNHCR put in place by the country offices of the two organisations, with overlaps and lack of clarity regarding ultimate responsibility and accountability, resulted in delayed response to reports of malnutrition and food diversion in the M'bera camp.</p>	<p>Be more alert and responsive to the risks of operating in camps where WFP does not have control of distribution modalities, and elevate such risks formally to the Regional Bureau and Headquarters early.</p>	<p>Mauritania Country Office</p>	<p>No current problems/issues in relation to the timing of response by the CO was reported. The current Country Office management team has been more alert and responsive to the risks of operating in the camp. ➤ Follow-up status: Closed.</p>		
<p>14 Support to host communities: The Country Office's projects and the Regional Emergency operation were not aligned with regards to the host communities, which led to an apparent overlap in coverage between projects.</p>	<p>Review projects and align any overlaps or gaps between the coverage of the Country Office's portfolio and the Regional Emergency operations in Mauritania.</p>	<p>Mauritania Country Office</p>	<p>Country Office has reviewed projects and aligned any overlaps or gaps between the coverage of the WFP's portfolio and the Regional Emergency operations into the Mauritania host communities. The CO also recently received additional funds USD 4,000,000 from donors (USAID) for the PRRO, of which approximately USD 1 million for the most vulnerable households in host communities located around the camp. ➤ Follow-up status: Closed.</p>		

Observation	Recommendation	Owner	Follow up Status	Management Response	Due Date
<p>15 Distribution monitoring in the M'bera camp: In 2012, food was given to "heads of sector" rather than to beneficiaries directly. These heads of sector would take the food and give it to the beneficiaries, reportedly after UN staff left M'bera camp. It was therefore not possible to monitor the actual distribution to beneficiaries. A process was not in place for the Country Office to receive reports of any distribution monitoring work that may have been done. Once the Country Office properly started to monitor food distributions, the monitoring was not adequately staffed and planned.</p>	<p>Set up the necessary processes to have adequate food distribution monitoring information. This could include receiving reports from other parties and/or a resourced monitoring plan including risk based coverage.</p>	<p>Mauritania Country Office</p>	<p>The necessary processes to have adequate food distribution monitoring information has been put in place. This includes receiving reports from other parties and/or a resourced monitoring plan including risk based coverage. UNHCR identifies the real number of refugees and provides related information (figures) and the request (Food release note) to WFP. UNHCR ensures the transport with its partners from WFP to the M'bera camp. The distribution is made by CSA to the final beneficiaries, with the participation of WFP monitors, and other partners such as ACF which is in charge to check the real quantity distributed to the beneficiaries and submit a report. A joint document is signed by WFP, UNHCR and CSA to monitor stock levels and distribution. The daily inventory is made in the morning before the distribution, and in the evening after the distribution. From the smartphones provided by WFP to ACF staff, distribution data are sent to Nouakchott for control and analysis. The food aid distribution and monitoring systems put in place by the CO are effective and adequate.</p>	<p>> Follow-up status: Closed.</p>	

Observation	Recommendation	Owner	Follow up Status	Management Response	Due Date
<p>16 Reporting on programme execution in the Standard Project Report: The standard project report template is not adequate in providing sufficient transparency on the achievement of the objectives in the case of the regional emergency operations in Mauritania, mainly due to the highly fluctuating beneficiary numbers. Errors noted in the programme cycle and supply chain process could have resulted in errors in figures in the standard project report.</p>	<p>Include enough information in the SPRs for readers to be able to understand the level of implementation of the project.</p>	<p>Mauritania Country Office</p>	<p>Sufficient information was included into the SPRs for readers to be able to understand the level of implementation of the project. ➤ Follow-up status: Closed.</p>		

Annex A – Inspection definitions

1. Definition and scope of inspections

A 1. An inspection undertaken by the Office of the Inspector General is a review of an organizational unit, a system, process or practice perceived to be of potential risk, outside the context of its audit plan or any specific allegation, with the objective of identifying possible improvements to systems and processes.

A 2. The scope of an inspection encompasses the provision of objective information to management about field offices, units in Headquarters and processes, in order to assist management in ensuring optimal use of resources and compliance with regulatory instruments and Executive Board decisions, to facilitate accountability and ensure effective monitoring systems, and to recommendations to promote effectiveness, efficiency and integrity.

Anne x B – Acronyms

CSA	Commissariat à la Sécurité Alimentaire
CO	Country Office
COMPAS	WFP's Commodity tracking and recording system
ED	Executive Director
EMOP	Emergency Operation
EU/ECHO	European Union/European Community Humanitarian Office
JAM	Joint Assessment Mission
LCA	Logistics Capacity Assessment
MOU	Memorandum of Understanding
RB	Regional Bureau
SOP	Standard Operating Procedure
UNDSS	United Nations Department of Safety and Security
UNCT	United Nations Country Team
UNHCR	Office of the United Nations High Commissioner for Refugees
USAID	United States Agency for International Development
WFP	World Food Programme