

A CONTENT ANALYSIS OF INTERNAL AUDIT REPORTS PUBLISHED BY THE WORLD FOOD PROGRAMME (WFP)

Sezin AÇIK TAŞAR¹

Abstract

International aid organizations organize aid campaigns to reduce poverty in the world and support global economic growth. One of these organizations, the World Food Programme (WFP), aims to end the threat of hunger in the world. The aim of the study was to analyze the internal audit reports containing the countries in need and aid types that WFP, a leading international aid organization, focuses on, using the content analysis method. According to the results obtained in the study, Mozambique with 10 risks was the country with the highest number of risks among the countries in which internal audit was conducted by WFP in 2022, and the country with the lowest number of risks was Jordan with 4 risks. Another result of the study was that Haiti was the country with the highest number of high-risk observations. Apart from this, while no high risk was detected in the audits carried out in Guatemala, Iran, South Sudan, Afghanistan and Mauritania, it was another remarkable result that at least one high risk was detected in other countries.

Keywords: Internal Audit, World Food Programme, International Charities

Jel Classification: F35, I31, M42

DÜNYA GIDA PROGRAMI (WFP) TARAFINDAN YAYINLANAN İÇ DENETİM RAPORLARINA DAİR BİR İÇERİK ANALİZİ

Öz

Uluslararası yardım kuruluşları, dünyadaki yoksulluğu azaltmak ve küresel ekonomik büyümeyi desteklemek için yardım kampanyaları düzenlemektedir. Bu kuruluşlardan biri olan Dünya Gıda Programı (WFP), dünyadaki açlık tehdidini sona erdirmeyi amaçlamaktadır. Çalışmanın amacı, önde gelen bir uluslararası yardım kuruluşu olan WFP'nin odaklandığı yardıma muhtaç ülkeleri ve yardım türlerini içeren iç denetim raporlarını içerik analizi yöntemi ile incelemektir. Çalışmada elde edilen sonuçlara göre, 2022 yılında WFP tarafından iç denetim yapılan ülkeler arasında risk sayısı en fazla olan ülke 10 risk ile Mozambik, risk sayısı en az olan ülke ise 4 risk ile Ürdün olmuştur. Çalışmanın bir diğer sonucu da, Haiti'nin yüksek riskli gözlemlerin en fazla görüldüğü ülke olduğunun tespitidir. Bunun dışında Guatemala, İran, Güney Sudan, Afganistan ve Moritanya'da gerçekleştirilen denetimlerde yüksek risk saptanmazken, diğer ülkelerde en az bir yüksek risk tespit edilmesi dikkat çekici bir diğer sonuçtur.

Anahtar Kelimeler: İç Denetim, Dünya Gıda Programı, Uluslararası Yardım Kuruluşları

Jel Sınıflaması: F35, I31, M42

¹ Dr. Öğretim Üyesi, Beykoz Üniversitesi, sezinaciktasar@beykoz.edu.tr, ORCID: 0000-0002-0406-7734

1. Introduction

Global threats affecting the whole world continue to create uncertainty. While the Covid-19 epidemic, which entered our lives in 2020, continues to produce new variants, the Ukraine-Russia war, climate and ecological disasters and finally the Kahramanmaraş earthquake disaster that deeply affected Turkey and Syria can be counted as the leading threats. While these uncertainties were disrupting people's lives in unprecedented ways, the concept of a "new normal" that can adapt to these threats is now taking shape. In other words, adaptation to the "new normal", which would be created by learning to live with the aforementioned threats, can be possible with individual and institutional efforts.

Aid organizations play an important role against these threats. As a matter of fact, at the international level, the concern of poverty combined with the dynamics of international power and organization has led to foreign aid (Lumsdaine, 1993:120). Many organizations are working on hunger, which is seen as an ongoing risk from the past to the present. World Food Programme, one of the main international aid organizations, organizes aid campaigns in various countries of the world in order to prevent food shortages in the world. With the help of these organizations, approaches have begun to be sought that can try to address the causes of food insecurity in a way that makes them more resilient, sustainable and equitable by using and integrating the collective power of civil society and their governments (Elkharuf et al., 2021: 1193).

According to the WFP Annual Report 2021, the starkest end of the economic distress spectrum is sheer hunger. Across 43 countries in 2021, 45 million people faced the very real prospect of famine, whilst the pandemic simultaneously drove 283 million people into acute food insecurity, almost double that of pre-pandemic levels. The World Food Programme increased specialized nutrition treatment by 40 percent from 2020 to 2021 to alleviate pandemic malnutrition with the vital assistance to nearly 68 million women and girls and more than 60 million men and boys in greatest need (WFP Annual Review, 2021).

This study was carried out in order to examine the internal audit reports containing the internal audit studies organized by the World Food Program (WFP), one of the world's largest humanitarian organizations, in 2022 to countries in need. In the study, the mentioned audit reports were examined by content analysis method.

It was expected that this study would contribute to the literature within the scope of measures to be taken for raising awareness of societies and within the scope of examining the work of a charity that carries out internal audit processes.

2. Global Risks Threaten the World

With the year 2023, the world has faced new risks besides the existing ones. Current risks such as inflation, cost of living crises, trade wars, capital outflows from emerging markets, widespread social unrest, geopolitical conflict and the specter of nuclear war, new risks such as unsustainable debt levels, a new era of low growth, low global investment and deglobalization, decline in human numbers are also considered as risks threatening the world. Figure 1 has shown short term global risks ranking that is threatened the world (Global Risks Report, 2023:6).

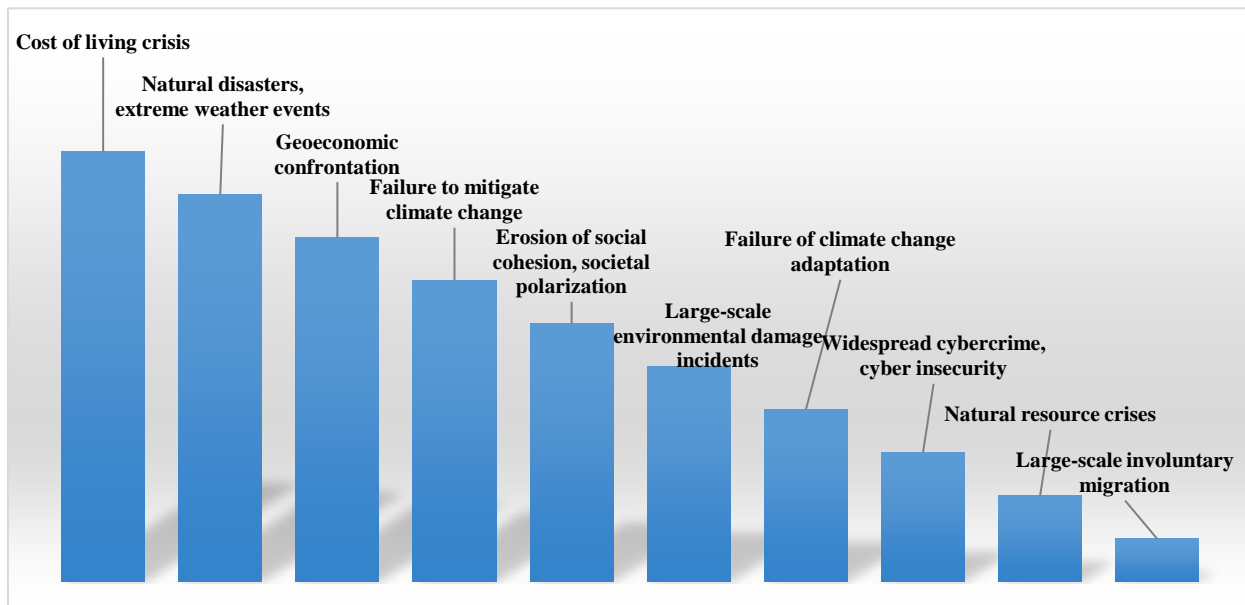


Figure 1. Global Risks Ranking

Source: Global Risks Report (2023:7)

According to the results of Figure 1, it was seen that cost of living crisis was ranked as the most remarkable threats in the short term (in 2 years). According to the report, even before the COVID-19 pandemic, the prices of basic needs such as food and shelter were on the rise. The increase in costs was made even more pronounced in 2022 by cuts to energy and food flows from Russia and Ukraine. In 2022, nearly 30 countries imposed restrictions, including export bans on food and energy, to lower local prices, further fueling global inflation (Global Risks

Report, 2023:15). Food supply and access to food is one of the historical problems (Foucault, 2007).

The second highest threat was determined as natural disasters and weather events. When combined with natural disasters such as the 2023 Kahramanmaraş earthquake, which caused the most devastating damage of recent times in Turkey, and the current cost of living, the dimensions of the crisis deepen. Natural disasters, especially in import-dependent countries, can turn into a scenario of hunger and distress.

Geoeconomic conflict, which was in the third place in the figure, is a risk that occurs as a result of the evaluation of international threats on the axis of economy and geography. As a word meaning, geoeconomics is defined as the strategic use of a region or country within the international economic and political relations, taking into account the technological elements of its geography and economy (İnan, 2011:90). Therefore, according to the Figure 1, geoeconomic conflict, including sanctions, trade wars and investment screening, was recognized as one of the top threats among the countries participating in the study.

When the other issues in the figure are examined, it can be seen that the threats caused by the shortcomings in adaptation to climate change, natural disasters that cause environmental damage, lack of social harmony and social polarization that lead to a decrease in social stability, economic productivity and individual and collective well-being, cybercrime that increases with the spread of technology and large-scale involuntary migration caused by war, earthquake were the factors that pose risks to the world.

3. World Food Programme (WFP)

World Food Programme (WFP), is one of the world's leading charities, acting with the goal of providing food aid to help save lives in emergencies and build a path to peace, stability and prosperity for people who are survivors of conflict, disasters and the impact of climate change (wfp.org, 2023).

The WFP was established in 1961 as an experimental 3-year multilateral food aid facility, administered jointly by the United Nations (UN) and the Food and Agriculture Organization (FAO) (O'Connor et. al, 2017:7). While the mandate of WFP consisted of development initiatives and emergency aid from its establishment until the 1980s, emergency aid constitutes the majority of WFP aid from the 1980s to the present (Ross, 2007). WFP's priorities were listed as follows (WFP Strategic Plan, 2022):

- WFP provides communities in need with secure access to help.
- By empowering women, WFP aims to ensure that all people have equal opportunity to access resources and make decisions.
- WFP aims to promote healthy eating and contribute towards eliminating malnutrition.
- WFP seeks to reduce the negative impacts of its activities on the environment, people and communities through environmental and social measures.

In this context, WFP conducts studies on the countries in need of humanitarian aid most in the world and explains these studies in the internal audit reports it publishes. The objective of the audit by WFP was to provide assurance on the effectiveness of governance, risk management and internal control processes relating to WFP operations in selected countries. Such audits contribute to an annual and overall assurance statement to the Executive Director on governance, risk management and internal control (WFP Reports, 2022).

4. Methodology

4.1. The Aim of the Study

It was aimed to compare the internal audit reports containing the internal audit studies carried out by WFP to the countries in need in 2022. In the study, the budgeted and actual figures of the food and monetary aid provided in the previous periods of the selected countries were compared and the findings and risks of the current internal audit reports were examined.

4.2. The Method of the Study

Content analysis method was used in the study, and the contents of all internal audit reports published by WFP in 2022 were examined and compared. Content analysis is the systematic analysis of printed or visual materials in terms of certain categories. The data obtained through content analysis were classified between each other and certain themes, thus revealing the relationships between the data (Yıldırım and Şimşek, 2011:227).

In this context, the countries subject to the study were: Turkey, Iran, Jordan, Guatemala, Zimbabwe, Syria, Kenya, Mauritania, Haiti, Djibouti, Afghanistan, Yemen, Mozambique and South Sudan.

4.3. The Limitation of the Study

The limitation of the study was that it includes those published in 2022 among the internal audit reports regularly issued by WFP.

4.4. The Findings of the Study

4.4.1. Selected Countries Human Development Index Rankings

In the study, first of all, the human development index results of the selected countries in 2021 were listed. Human Development Index (HDI) is a composite index measuring average achievement in three basic dimensions of human development—a long and healthy life, access to education and a decent standard of living (Human Development Report, 2022). Thus, the HDI is calculated as the geometric mean (equally-weighted) of life expectancy, education, and GNI per capita (Roser, 2014).

According to the Human Development Report published by United Nations Development Programme (UNDP), there were a total of 191 countries for which HDI values were calculated. The country, which has a high HDI value, provides its citizens with decent health care, education and opportunities to earn money, and high living standards. In this context, the three countries with the highest HDI value were identified as Switzerland (0.962), Norway (0.961) and Iceland (0.959).

On the other hand, the countries where internal audit studies have been carried out by WFP were listed in Table 1 as follows:

Table 1. Human Development Index Rankings of the Selected Countries

Rank	Country	Value (2021)	Status
48	Turkey	0.838	Very High Human Development
76	Iran	0.774	High Human Development
102	Jordan	0.720	High Human Development
135	Guatemala	0.627	Medium Human Development
146	Zimbabwe	0.593	Medium Human Development
150	Syria	0.577	Medium Human Development
152	Kenya	0.575	Medium Human Development
158	Mauritania	0.556	Medium Human Development
163	Haiti	0.535	Low Human Development
171	Djibouti	0.509	Low Human Development
180	Afghanistan	0.478	Low Human Development
183	Yemen	0.455	Low Human Development
185	Mozambique	0.446	Low Human Development
191	South Sudan	0.385	Low Human Development

Source: hdr.undp.org, 2021

According to the results obtained in Table 1, Turkey can rank 48th with a Very High Human Development HDI value of 0.838, while Iran (0.774) and Jordan (0.72) were in the High Human Development segment with their 76th and 102nd ranks, respectively.

With the HDI values calculated for Guatemala, Zimbabwe, Syria, Kenya, Mauritania, these countries were included in the Medium Human Development category. Whereas Haiti, Djibouti, Afghanistan, Yemen, Mozambique and South Sudan were in the Low Human Development category. In fact, South Sudan has been identified as the country with the lowest HDI value of 191 countries with an HDI value of 0.385.

4.4.2. Location and Population of the Selected Countries

In the study, the location and population information of the selected countries were also given. Table 2 has shown the locations and populations of the countries that WFP focused on internal audit work in 2022.

Table 2. Location and Population of the Selected Countries

Country	Location	Population
Turkey	Asia-Europe	84.78 million
Iran	Asia	87.92 million
Jordan	Asia	11.15 million
Guatemala	North America	17.11 million
Zimbabwe	Africa	15.99 million
Syria	Asia	21.32 million
Kenya	Africa	53.01 million
Mauritania	Africa	4.62 million
Haiti	North America	11.45 million
Djibouti	Africa	1.11 million
Afghanistan	Asia	40.1 million
Yemen	Asia	32.98 million
Mozambique	Africa	32.08 million
South Sudan	Africa	10.75 million

Source: worldbank.org, 2021

According to Table 2, it has been determined that, in 2022, of the 14 countries in which internal audit studies were carried out and in need of assistance, 6 were located in the African continent, 5 in the Asian continent, 2 in the North American continent and one in the European and Asian continent.

Besides, in the internal audit studies conducted by WFP for food and cash-based aid activities, Iran (87.92 million) and Turkey (84.78 million) were the most populated countries, while Djibouti (1.11 million) and Mauritania (4.62 million) had the lowest populations (worldbank.org, 2021).

4.4.3. 2021 Actual and Budget Results on Food and Cash Based Transfer Aids

The actual results of the aid given to the selected countries with the budgeted amounts in previous year internal audit works also were investigated in the study. With respect to this concern, Table 3 was formed due to the results of 2021 actual and budget results comparison on food and cash based transfer aids.

Table 3. Food and Cash Based Transfer Aid Actual and Budget Results of 2021

Country	Total Cash-Based Transferred (USD)			Total Food (mt)		
	Actual	Budget	%	Actual	Budget	%
Afghanistan	43,805,423	68,640,046	64%	277,478	357,993	78%
Djibouti	3,983,916	4,150,188	96%	4,870	7,211	68%
Guatemala	13,294,262	6,946,700	191%	572	1,861	31%
Haiti	34,877,666	58,442,405	60%	14,270	28,006	51%
Iran	1,381,706	1,449,900	95%	4,389	4,123	106%
Jordan	174,656,874	208,037,939	84%	1,573	1,887	83%
Kenya	40,571,236	86,646,600	47%	61,698	89,483	69%
Mauritania	11,049,230	13,134,642	84%	6,444	8,228	78%
Mozambique	31,213,568	53,780,117	58%	56,960	110,644	51%
South Sudan	44,429,046	76,906,182	58%	278,907	370,209	75%
Syria	34,860,041	212,880,000	16%	541,325	974,219	56%
Turkey	8,951,746	17,248,365	52%	58,368	93,125	63%
Yemen	172,941,551	454,468,834	38%	1,150,849	989,290	116%
Zimbabwe	44,467,148	63,054,331	71%	86,462	200,720	43%

Source: Author formed from wfp.org

According to Table 3, although the highest cash based transfers were made to Jordan with 174 million USD and Yemen with 172 million USD in 2021, 84% and 38% of the cash based transfer figures budgeted for these countries were realized, respectively. On the other hand, while the budgeted figures for 2021 were 96% for Djibouti and 95% for Iran, cash based transfer budgeted as 6.9 million USD for Guatemala was realized at 191% and reached 13.2 million USD.

When the food aids made in 2021 were analyzed, Yemen was the country that received the most aid with 1151 metric tons, with the budgeted figure realizing 116%. In addition, South Sudan was the other top food aid recipients with 279 metric tons and Afghanistan 277 metric tons, with 75% and 78% of the budgeted figures, respectively.

4.4.4. Internal Audit Report Results

The aid that WFP provides in different parts of the world is regularly audited. Internal audits carried out by the Office of the Inspector General (OIG) are an independent, objective assurance

activity designed to help WFP achieve its objectives and improve the effectiveness of governance, risk management and control processes (wfp.org).

In the study, the countries whose internal audit reports were published in 2022 were listed as follows in Table 4 and this numbering was taken into account in the following tables. The total number of observations determined by WFP in these countries was also expressed in the same table.

Table 4. The Countries with Internal Audit Reports Published by WFP in 2022

Country	No	Total Observation
Afghanistan	1	7
Djibouti	2	6
Guatemala	3	5
Haiti	4	8
Iran	5	6
Jordan	6	4
Kenya	7	5
Mauritania	8	7
Mozambique	9	10
South Sudan	10	6
Syria	11	7
Turkey	12	5
Yemen	13	5
Zimbabwe	14	6

Source: Author formed from wfp.org

When the results obtained in Table 4 were interpreted, it has been determined that the country with the most observations by WFP was Mozambique (10) and the country with the least observation was Jordan (4).

The internal audit results of the selected countries in need were shown in Table 5-10 below. In addition, the letter M in the tables was the abbreviation of "Medium" and the letters H are the abbreviations of the words "High".

Table 5. Beneficiary Management Results of Internal Audit Reports in 2022

Observation	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Beneficiary identification and data management	M	H		H	M			M	H	M	M			M
Targeting and prioritization of affected populations									M					

Accountability to affected populations.									M	H						
Data privacy, protection and integrity		M														
Vulnerability assessment and data management								H								
Beneficiary management for livelihoods and camp activities														M		
Biometric registration of beneficiaries															H	
Updates to accountability mechanism															M	
Digitalization strategy									M							

Source: Author formed from wfp.org

People who receive benefits from WFP were called beneficiaries. In Table 5, there were observations about beneficiary management, which was one of the areas that WFP provides the most help as a category. Accordingly, beneficiary identification and management was at the forefront of risky observations in the majority of assisted countries. High-risk countries in this regard were Djibouti, Haiti and Mozambique. Other high-risk observations were accountability affected populations in Mozambique, vulnerability assessment and data management in Kenya, and biometric registration of beneficiaries in Yemen. Countries with no risk identified in this category were Guatemala and Jordan.

Table 6. Cash Based Transfers Results of Internal Audit Reports in 2022

Observation	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Cash-based transfer governance and strategy		M	M	H			M		M			M		M
Management of payment instruments														H
Cash-based transfer reconciliations									M					
Contracting and performance of financial service provider					M									
Retail management for cash-based transfers											M			
CBT governance and contracting						M								
Commodity vouchers through traders' network														M

Source: Author formed from wfp.org

In Table 6, there were observations about cash based transfers, which was one of the categories that WFP helps. Under the title of "Cash-based transfer governance and strategy", risks were identified in most countries.

The country with the highest risk in this heading was Haiti. Also, a high risk was identified in Zimbabwe under the heading "management of payment instruments". On the other hand, risk-free countries in the cash based transfers category were Afghanistan, Mauritania and South Sudan.

Table 7. Cross-cutting Results of Internal Audit Reports in 2022

Observation	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Rules of engagement with the host Government					M									
Delegation of authority											M			
Country strategic plan and structure		H										H		
Risk and fraud risk management		M						M						
Implementing the country strategic plan							M							
Staff capacity				H										
Management oversight follow-up and resolution				H						M				
Management of service provision activities			M											

Source: Author formed from wfp.org

Cross-cutting priorities was stated as protection and accountability to affected populations, gender equality and women's empowerment, nutrition integration and environmental sustainability (WFP Executive Board Update, 2022). In Table 7, there were observations about cross-cutting, one of the categories that WFP helped. The areas and countries identified as high risk in the "Cross-cutting" category were as follows: Country strategic plan and structure in Djibouti and Turkey, staff capacity and management oversight follow-up and resolution in Haiti. Countries where no risk has been identified in the cross-cutting category were Afghanistan, Jordan, Mozambique, Yemen and Zimbabwe.

Table 8. Finance Results of Internal Audit Reports in 2022

Observation	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Treasury, receivables, and advances									M					
Resource management					M									
Vendor balance confirmations not completed	M													
Recognition of expenses				M										

Source: Author formed from wfp.org

In Table 8, there were observations about finance, which was one of the categories that WFP helps. High risk had not been determined in this category, and medium risk countries were Afghanistan, Haiti, Iran and Mozambique.

Table 9. Supply Chain Results of Internal Audit Reports in 2022

Observation	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Management and contracting of transporters									M					
Procurement and retailer monitoring									H					
Vendor management process					M									
Absence of Procurement Contracts Committee meetings	M													
Goods and services vendor market assessments not carried out	M													
Logistics capacity and market assessments	M													
Fleet management– retention of aged trucks	M													
Supply chain risk assessments		M						M						
Procurement, storage and distribution of non-food items						M								
Warehouse assessments and corridor costs								M						
Food safety and quality				H										
Transport				H				M						
Warehouse risk management										M				
Logistics operations and vendor concentration														H
Procedures to support service provision activities			M											

Source: Author formed from wfp.org

In Table 9, there were observations about the supply chain, which was one of the categories that WFP helps and had more observations with respect to other categories. The country with the highest risk in this category was Haiti. Accordingly, high risks have been identified in the areas of food safety and quality and transport in Haiti. In addition, high risks were identified in the areas of procurement and retailer monitoring in Mozambique and logistics operations and vendor concentration in Yemen. In addition, no risks were identified in the "supply chain" category in Syria, Turkey and Zimbabwe.

Table 10. Other Results of Internal Audit Reports in 2022

Observation	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Supply chain assessments and contracting														M
Monitoring and reporting on program activities	M		M		M			M	M		M	M	M	M
IT equipment management														M
Human resource management									H					
Supply chain optimization related to commodity sourcing											H			
Commodity management											M			
Management of cooperating partners						M					M			
Monitoring structure, commodity price monitoring and other activities						M								
Non-governmental organization management								M		M				
Humanitarian access management										M				
Conflict sensitivity performance indicators										M				
Implementation plan and funds monitoring												H		
Direct allocation to a private partner			M											

Source: Author formed from wfp.org

In Table 10, the categories of Logistics, Monitoring, Human Resources, Management of Cooperating Partners, Humanitarian Access, Budget Management that WFP assisted were classified as other. It was observed that the area defined as medium risk in most countries under the "Other" category was "monitoring and reporting on program activities". On the other hand, high risk areas were identified as human resource management in Mozambique, supply chain optimization related to commodity sourcing in Syria, and implementation plan and funds monitoring in Turkey. The countries with no risk identified in the "Other" category were Djibouti, Haiti and Kenya.

In summary, when all WFP Internal Audit reports published in 2022 were analyzed by country, the country with the highest risk was Mozambique with 10 risks. 4 of these risks were in the scope of high risk. On the other hand, one of the countries with a high risk number was Haiti with 8 risks, and 6 of these risks were within the scope of high risk. The least number of risks is Jordan with 4 risks, and all risks of the country were in the scope of medium risk.

Apart from this, another remarkable result was that no high risk has been determined in Guatemala, Iran, South Sudan, Afghanistan and Mauritania, while there was at least one high risk in other countries.

5. Conclusion

International aid is an aid network that helps promote long-term prosperity and establish or strengthen political institutions and is used to tackle a variety of global problems such as disease, terrorism, hunger (Filipenco, 2022). Dealing with one of the global problems, food scarcity, has long been a concern for international aid organizations. Various initiatives to secure food production, distribution and consumption have increased efforts to prevent humanitarian food crises, prevent food emergencies, and manage food emergencies (O'Connor, 2017:15).

The World Food Program (WFP), which is one of the leading international aid organizations in the field of food insufficiency, has determined as its mission to solve the food insufficiency and safety problems of the countries in need by providing supports such as food and cash. With the support programs they offer, WFP plays an important role in determining the characteristics and contextual factors of the programs they organize and the effects of food and cash transfers (Ahmed et al., 2007).

In this study, the internal audit reports prepared by WFP for the countries in need around the world in 2022 were analyzed using the content analysis method. The aim of the study was to analyze the internal audit studies carried out by a leading charity such as WFP by country. For this purpose, internal audit reports containing internal audit studies carried out in 14 countries were examined in this study. Countries included in the study were Turkey, Iran, Jordan, Guatemala, Zimbabwe, Syria, Kenya, Mauritania, Haiti, Djibouti, Afghanistan, Yemen, Mozambique and South Sudan.

According to the 2021 results of the Human Development Index (HDI), 6 of the 14 countries that were the subject of the study were in the "Low Human Development" category, 5 were in the "Medium Human Development" category, 2 were in the "High Human Development" category and 1 was in the "Very High Human Development" category. Countries with a high HDI offer decent health care, education and money-making opportunities, and high living standards to their citizens, and it has been observed that only three of the countries in the study have high HDI values.

In the internal audit studies conducted by WFP for food and cash-based aid activities, Iran (87.92 million) and Turkey (84.78 million) were the most populated countries and located in Asia and Asia-Europe, respectively. On the other hand, Djibouti (1.11 million) and Mauritania (4.62 million) had the lowest populations and both located in Africa (worldbank.org, 2021).

When WFP's cash-based transfer and for 2021 were examined, although the highest cash based transfers were made to Jordan with 174 million USD and Yemen with 172 million USD in 2021, 84% and 38% of the cash based transfer figures budgeted for these countries were realized, respectively. On the other hand, while the budgeted figures for 2021 were 96% for Djibouti and 95% for Iran, cash based transfer budgeted as 6.9 million USD for Guatemala was realized at 191% and reached 13.2 million USD. For food transfer results by WFP in 2021, it was realized that Yemen was the country that received the most aid with 1151 metric tons, with the budgeted figure realizing 116%. In addition, South Sudan was the other top food aid recipients with 279 metric tons and Afghanistan 277 metric tons, with 75% and 78% of the budgeted figures, respectively.

According to the results obtained by examining WFP's internal audit reports for the year 2022, the country with the highest risk was Mozambique with 10 risks. 4 of these risks were in the scope of high risk. On the other hand, one of the countries with a high risk number was Haiti with 8 risks, and 6 of these risks were within the scope of high risk. The least number of risks is Jordan with 4 risks, and all risks of the country were in the scope of medium risk. Apart from this, another remarkable result was that no high risk has been determined in Guatemala, Iran, South Sudan, Afghanistan and Mauritania, while there was at least one high risk in other countries. Another result obtained in the study was that the categories in which the highest risk was expressed on the basis of countries are the beneficiary management and supply chain categories.

With the correction of risk-determined observations in the coming years, the food insufficiency problems of these countries could be solved and the welfare level could increase. It is expected that this study will contribute to researchers working on similar research topics in the literature.

References:

- Ahmed, A.U., Quisumbing, A.R., Hoddinott, J.F., Nasreen, M. & Bryan, E. (2007). Relative efficacy of food and cash transfers: In improving food security and livelihoods of ultra-poor in Bangladesh. International Food Policy Research Institute.
- Elkharouf, O., Cox, K., Schlosberg, D., Mann, A. & Perroni, E. (2021). In the land of the “fair go”: global food policy lessons beyond the charity model. *Local Environment*, 26:10, 1192-1204.
- Filipenco, D. (2022). What is international aid?. <https://www.developmentaid.org/news-stream/post/141735/what-is-international-aid>; Date of Access: 19.03.2023
- Foucault, M. (2007). *Security, Territory, Population*. New York: Picador.
- İnan, Ş. (2011). Dünyada ve Türkiye’de jeoekonomi çalışmaları ve jeoekonomi öğretimi. *Bilgi Strateji*, 3:4, 83-122.
- Lumsdaine, D. H. (1993). *Moral vision in international politics: the foreign aid regime, 1949-1989*. Princeton, N.J. Princeton University Press.
- O’Connor, D., Boyle, P., Ilcan, S. & Oliver, M. (2017). Living with insecurity: Food security, resilience, and the World Food Programme (WFP). *Global Social Policy*, 17:1, 3-20.
- Roser, M. (2014). Human development index (HDI). Our World in Data. <https://ourworldindata.org/human-development-index>; Date of Access: 11.03.2023
- Ross, S. (2007). The World Food Programme: A case of benign US policy?, *Australian Journal of International Affairs*, 61:2, 267-281.
- United Nations Development Programme, (2022). Uncertain times, unsettled lives: Shaping our future in a transforming world. Human development report 2021/2022, https://hdr.undp.org/system/files/documents/global-report-document/hdr2021-22pdf_1.pdf; Date of Access: 11.03.2023
- Worldbank, (2021). World Development Indicators. <https://datatopics.worldbank.org/world-development-indicators/>; Date of Access: 17.03.2023
- World Economic Forum, (2023). Global Risks Report, https://www3.weforum.org/docs/WEF_Global_Risks_Report_2023.pdf; Date of Access: 13.03.2023
- World Food Programme, (2022). Internal Audit of WFP Operations in Afghanistan. https://docs.wfp.org/api/documents/WFP-0000138378/download/?_ga=2.245512449.405551705.1677711722-1835311384.1676274903; Date of Access: 04.03.2023
- World Food Programme, (2022). Internal Audit of WFP Operations in Djibouti. https://docs.wfp.org/api/documents/WFP-0000138712/download/?_ga=2.176897312.405551705.1677711722-1835311384.1676274903; Date of Access: 04.03.2023
- World Food Programme, (2022). Internal Audit of WFP Operations in Guatemala. https://docs.wfp.org/api/documents/WFP-0000145452/download/?_ga=2.58075885.638223583.1677004788-1835311384.1676274903; Date of Access: 04.03.2023
- World Food Programme, (2022). Internal Audit of WFP Operations in Haiti. https://docs.wfp.org/api/documents/WFP-0000142543/download/?_ga=2.216103059.405551705.1677711722-1835311384.1676274903; Date of Access: 03.03.2023
- World Food Programme, (2022). Internal Audit of WFP Operations in Iran. https://docs.wfp.org/api/documents/WFP-0000137500/download/?_ga=2.78918033.405551705.1677711722-1835311384.1676274903; Date of Access: 04.03.2023

- World Food Programme, (2022). Internal Audit of WFP Operations in Jordan. https://docs.wfp.org/api/documents/WFP-0000140005/download/?_ga=2.176897312.405551705.1677711722-1835311384.1676274903; Date of Access: 04.03.2023
- World Food Programme, (2022). Internal Audit of WFP Operations in Kenya. https://docs.wfp.org/api/documents/WFP-0000140830/download/?_ga=2.238342277.405551705.1677711722-1835311384.1676274903; Date of Access: 03.03.2023
- World Food Programme, (2022). Internal Audit of WFP Operations in Mauritania. https://docs.wfp.org/api/documents/WFP-0000145397/download/?_ga=2.184171939.405551705.1677711722-1835311384.1676274903; Date of Access: 03.03.2023
- World Food Programme, (2022). Internal Audit of WFP Operations in Mozambique. https://docs.wfp.org/api/documents/WFP-0000137461/download/?_ga=2.140720439.405551705.1677711722-1835311384.1676274903; Date of Access: 04.03.2023
- World Food Programme, (2022). Internal Audit of WFP Operations in South Sudan. https://docs.wfp.org/api/documents/WFP-0000142992/download/?_ga=2.248143234.405551705.1677711722-1835311384.1676274903; Date of Access: 03.03.2023
- World Food Programme, (2022). Internal Audit of WFP Operations in Syria. https://docs.wfp.org/api/documents/WFP-0000138039/download/?_ga=2.76281360.405551705.1677711722-1835311384.1676274903; Date of Access: 03.03.2023
- World Food Programme, (2022). Internal Audit of WFP Operations in Türkiye. https://docs.wfp.org/api/documents/WFP-0000143568/download/?_ga=2.79354385.405551705.1677711722-1835311384.1676274903; Date of Access: 03.03.2023
- World Food Programme, (2022). Internal Audit of WFP Operations in Yemen. https://docs.wfp.org/api/documents/WFP-0000144968/download/?_ga=2.83500563.405551705.1677711722-1835311384.1676274903; Date of Access: 03.03.2023
- World Food Programme, (2022). Internal Audit of WFP Operations in Zimbabwe. https://docs.wfp.org/api/documents/WFP-0000136506/download/?_ga=2.140720439.405551705.1677711722-1835311384.1676274903; Date of Access: 03.03.2023
- World Food Programme, (2021). WFP Annual Report, https://docs.wfp.org/api/documents/WFP0000140424/download/?_ga=2.238326407.627391329.1676274903-1835311384.1676274903, Date of Access: 13.03.2023
- World Food Programme, (2022). WFP Corporate Results Framework: Executive Board Update. https://executiveboard.wfp.org/document_download/WFP-0000132413; Date of Access: 19.03.2023
- World Food Programme, (2023). Who are we?, <https://www.wfp.org/who-we-are>, Date of Access: 14.03.2023
- Yıldırım, A. & Şimşek, H. (2011). *Sosyal Bilimlerde Nitel Araştırma Yöntemleri*. Ankara:Seçkin Yayıncılık.