



Management comments to the Syria Crisis: WFP Operations in Syria and Neighbouring Countries (AR/13/13)

WFP management agrees with the observations and recommendations made by the Office of Internal Audit (OIGA) through this internal audit report of Operations in response to the Syria crisis within Syria and neighbouring countries. The audit period covers 1 January 2012 to 30 April 2013, and addresses one of the most daunting and complex crises to ever be addressed by the humanitarian system.

WFP faced an uncertain scenario with the permanent risk of escalation within Syria and further involvement of neighbouring countries throughout the audited period. The size and complexity of the operation, as well as the extremely difficult operating environment, posed a challenge to all humanitarian actors. Despite the exceptional scale and circumstances associated with this crisis, WFP has been able to effectively and efficiently deliver its planned assistance, and continues to provide humanitarian relief to the Syrian people. This achievement has been possible due to the outstanding support of partners, the successful coordination with and between different stakeholders, and WFP's continued focus on the needs of beneficiaries.

WFP management agrees with all of the recommendations noted in the audit report. Eleven of the 21 of recommendations had already been implemented by the time the audit report was issued. Significant efforts are also underway to complete the implementation of the remaining recommendations by year end. The audit report further allowed WFP to take stock of the adequacy and effectiveness of internal control mechanisms in the regional response, and has served to both enhance and strengthen WFP's ability to deliver much needed assistance within Syria as well as the region.

Three issues, (1) delegation of authority, (2) strategy and (3) monitoring, evaluation and reporting, were denoted as high risk by the OIG. With regard to issue (1), the delegation of authority was in fact fully implemented by November 2013, and further to this, it is worth highlighting that denoted risk associated with financial reporting and access to financial information was actually achievable through the monthly financial closure package and WFP Information Network and Global System. The Emergency Coordinators ensure the use of all financial management tools in their respective countries under the close oversight of the Regional Emergency Coordinator. With regard to (2) strategy, WFP is actively participating in the design of the multi-stakeholder Comprehensive Regional Strategy and aims to develop an overarching and longer-term strategy by mid-2014 to respond to this increasingly protracted crisis. Further to this, 2014 budget revision will ensure the adequate and comprehensive strategic overview. With regard to (3), WFP's new Monitoring and Evaluation System will be fully implemented by the end of 2013 in line with WFP's commitment to performance management. The system will be subject to comprehensive review and eventual enhancement throughout 2014.

WFP management appreciates the conclusion of the audit team that the activation of the Level 3 Emergency Response and establishment of the decentralised and empowered Regional Emergency Coordination Office in Amman have provided significantly positive results. These innovative approaches have allowed WFP to enhance delivery and partnerships and served to strengthen WFP's overall emergency response. This decentralized structure and governance has emerged as a model of good practice for future WFP emergency response around the world.

Overall, based on the results of this audit and given that corrective actions have already been implemented, WFP management remains confident that the organization's operations in response to the Syria Crisis within Syria and neighbouring countries have adequate and appropriate internal controls and risk management.