



**Management comments to the internal audit report on WFP's Internal Control Assurance Process (AR/14/03)**

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**Management Comments**

WFP Management appreciates the Internal Audit review and report on the statement of assurances provided by fourteen entities in relation to 2012 statement of assurance.

All the findings of the internal auditor relating to the process of issuing and reviewing the assurance statements themselves have been actioned through improvements to the instructions, processes and wording of the assurance statements issued in December 2013 for completion in January 2014. Initial results suggest that these have led to an improvement to the assurance process for 2014.

Overall, WFP management welcomes the regular independent review of the assurance statements completed by internal audit as this provides added assurance on the effectiveness of the process to support the Executive Director's statement on internal control.

Action is in hand to address two additional internal audit recommendations relating to:

(i) Management Information Systems Steering Committee (MISSC) consideration of the data supporting systems and applications that require restricted user access and establishment of appropriate enabling monitoring guidelines and mechanisms over user access monitoring.

(ii) The development of a framework for the preparation, review and approval of all communication strategies.