



## **Management comments to the internal audit report of WFP Operations in Afghanistan (AR/13/17)**

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### **Management Comments**

WFP management appreciates the recommendations made by the Office of Internal Audit through this audit report on WFP operations in Afghanistan covering the period from January to December 2012.

The high-risk observation under enterprise risk management was addressed in 2013 through: (i) the briefing on risk management in Afghanistan delivered at the Annual Session of the Executive Board in June; and (ii) the intensive discussion on and subsequent approval of the new Afghanistan Protracted Relief and Recovery Operation 200447 at the Second Regular Session of the Executive Board in November. WFP management will continue to update the Membership on its operations and related risks in Afghanistan.

The Country Office took immediate action to address the eleven medium-risk observations, implementing nine of the recommendations by the time the audit report was issued. The implementation of the recommendation related to Security was completed in February 2014 while revamped Human Resources policies and practices in support of field operations are expected to be in place in the first quarter of 2015.

Of note are the positive practices and initiatives identified in the audit report, including among others: the rigorous preparation of the Emergency Preparedness and Response Package; the effective cost and efficiency review leading to the realignment of the Country Office structure with the actual level of operations; the implementation of a comprehensive staff training strategy; the assignment of a Compliance Officer to the Country Office; the comprehensive remote management plan to ensure continuity of operations in the country; and the establishment of an investigation mechanism that included a beneficiary hotline to register beneficiaries' concerns and complaints. With regard to the latter, the Beneficiary Feedback Mechanism was adopted from the successful example implemented by the Pakistan Country Office. It is an essential tool for the implementation of WFP's commitment to accountability to affected populations.

Overall, based on the results of this audit and following the corrective actions implemented, WFP management is reassured that its operations in Afghanistan are being successfully implemented with adequate and appropriate controls and management of risk.