



**Management comments to the internal audit report of WFP Operations in Palestine
(AR/14/06)**

Management Comments

WFP management appreciates the constructive feedback provided by the Office of Internal Audit (OIGA).

The report correctly recognises the challenging environment and many areas of strength of the Country Office, which works to reach more than 600,000 food insecure people in the West Bank and Gaza.

WFP management acknowledges the rating assigned to this audit and concurs with the overall assessment. The Country Office is taking immediate actions to further improve in all areas identified by the report, in particular in the areas of risk assessment and control activities.

Specifically: the Country Office is assessing alternatives payment methods for Gaza operations; contingency plans are being more fully developed to assume operations in case cooperating partners must cease operations; internal procedures relating to working with cooperating partners are being reviewed and updated; and a new retargeting exercise is including assessments and actions to address the noted imbalances in beneficiary profiles.

The outcomes of this audit exercise will strengthen further the Country Office's risk management and control activities, and help ensure the office continues its vital role in Palestine, where a third of households remain food insecure. We hope the strengths and areas of improvement identified in this report will be useful to other operations around the world, and to colleagues in WFP's Rome Headquarters and Regional Bureaux.