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**Management comments to the internal audit report of WFP Operations in  
Cambodia (AR/14/08)**

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WFP management appreciates the observations and recommendations made by the Office of Internal Audit (OIGA) through this audit report on WFP operations in Cambodia covering the period from 1 January 2012 to 31 July 2013. The overall satisfactory result, as well as the absence of high-risk observations is considered to be a significant achievement.

WFP management has taken immediate action to address areas of risk identified by the audit. These include the updating of the current Country Office system to track commodity expiry and 'Best Before Dates' and incorporation into regular pipeline management, and integration of cooperating partners and government's monitoring information into the WFP Monitoring and Evaluation system.

WFP management notes the positive practices and initiatives highlighted by the audit, including amongst others sound risk management with clear linkages to the work plan, an effective Monitoring and Evaluation toolkit (i.e. guidelines, monitoring checklists, monthly, bi-annual and annual reports) and database (which incorporates all data from monitoring visits and checklists, then used as basis for programme analysis), close collaboration with cooperating partners and government counterparts for programme implementation, the roll out of an emergency preparedness and response package, and leadership in coordination of humanitarian response following the floods of 2011/12 and 2013/14.

As Cambodia is expected to graduate to Middle Income Country (MIC) status by 2020, WFP will carry out a MIC review study during 2014 in coordination with national counterparts. The MIC review study will be the basis for WFP's strategy in Cambodia over the years to come.

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