



Management comments to the Internal Audit Report of Select WFP Corporate Processes (AR/14/11)

WFP Management acknowledges the findings and recommendations of the Office of Internal Audit (OIGA) through this audit report on Select WFP Corporate Processes, identified in the context of the audit of WFP Operations in Haiti.

WFP Management will ensure that the audit recommendations are addressed in a timely manner. Actions are already well underway to address the high risk recommendation on infrastructure projects. In this regard, WFP Management is finalizing a Construction Manual which will provide comprehensive guidance on all WFP engineering- and construction-related projects and will address all governance, risk management and control weaknesses identified by the audit.

By mid-2014, WFP Management had implemented actions addressing two of the seven medium risk observations and plans to fully implement actions to address all the recommendations by mid-2015.

In line with the recommendations raised by the Office of the Internal Audit, WFP Management will: (i) ensure that all current and future key documents are available in all working languages of WFP; (ii) assess whether the current Standard Project Report (SPR) template could benefit from a clearer disclosure of expenses that will out-live the end of the project; (iii) strengthen SPR guidance to ensure that if the original indicators cannot be used, a justification for the alternative indicators is provided; (iv) map all income-generating activities and identify any improvements in current manual procedures; and (v) review guidelines on the tracking and management of high quantity and low value non-food items.

WFP Management appreciates the opportunities identified by the audit report and is working towards further enhancement of its Corporate Processes.