



Management comments to the the Internal Audit Report on WFP's Internal Control Assurance Process 2013 (AR/14/14)

WFP Management welcomes the report on the 2013 statement of assurance based on the ten entities reviewed by Internal Audit. This provides added assurance on the effectiveness of the process to support the Executive Director's statement on internal control.

Internal Audit notes that various actions were taken to improve the assurance process for 2013 and that Management again achieved a 100 per cent submission rate.

Internal audit have made recommendations in relation to five medium risk observations focusing on further improvements in the assurance questionnaires and process: to facilitate better analysis of responses; to provide clarity on the responsibilities for signing and then reviewing assurance statements; to encourage the development of action plans to address issues identified in self assessment checklists; and to include more specific guidance on how to assess the effectiveness of operational monitoring systems.

All five medium risk recommendations have been accepted by Management and work is already in hand to address these recommendations.