

**World Food Programme****Programme Alimentaire Mondial****Programa Mundial de Alimentos****برنامج الأغذية العالمي****December 2014****Internal Audit of WFP Operations in the Democratic Republic of Congo (AR/14/21)****Management Comments**

WFP Management welcomes the observations made by the Office of the Inspector General (OIG) in its audit report on WFP operations in the Democratic Republic of Congo (DRC), for the period 1 of January 2012 to 31 December 2013. WFP has already started implementing the agreed actions.

WFP Management appreciates OIG's recognition of positive practices and initiatives in the Country Office including, inter-alia,: the issuance of a well-documented Country Office Risk Register; the alignment of DRC Country Strategy Document to the United Nations Development Assistance Framework (UNDAF) priority areas and Growth and Poverty Reduction Strategy; the thorough process for the 2012 Assurance Statement; and the concerted efforts undertaken to revise the project implementation plan with sharpened focus to meet donor expectations and funding availability.

WFP Management has already started to implement the agreed actions and, as part of the implementation plan for the high-risk observations, is updating and about to disseminate the corporate guidance and toolkit on the Structure and Staffing Review. WFP DRC Country Office, with support from the Regional Bureau, is addressing issues related to delays in recording of obligations, and has planned specific training sessions for compliance with the International Public Sector Accounting Standards (IPSAS) for relevant responsible staff. Furthermore, WFP Management will enhance the use of corporate tools for monitoring budgets and will reinforce policies and practices for strict budgetary discipline.

WFP Management appreciates the opportunities identified in the context of the Internal Audit Report to improve internal controls, governance systems and thanks the OIG for the meaningful collaboration and support.