



Management comments to the internal audit report of WFP Operations in Côte d'Ivoire (AR/12/14)

Management Comments

WFP management appreciates the useful feedback provided by the Office of Internal Audit through this audit report of WFP Operations in Côte d'Ivoire, covering the period from January 2011 to July 2012.

The audit exercise took place after the outbreak of violence that followed the November 2010 elections, which created further instability in a country already in a fragile socioeconomic setting (Côte d'Ivoire ranked 170 out of 187 countries in the 2011 Human Development Index Report). The timeliness of the audit allowed WFP to take stock of the adequacy and effectiveness of internal control mechanisms in the Country Office, thus serving as a foundation for enhancing internal controls and further contributing to WFP's ability to deliver much needed assistance in Côte d'Ivoire. Immediate action was taken and all weaknesses were addressed with particular attention to programme management. The Regional Bureau is working closely with the Country Office on the financial and procurement controls and the supervision of activities to enhance performance. Improvements have been incorporated in new operations developed in 2013, particularly the School Feeding Development Project 200465.

The results of the audit also drew attention to a number of positive practices and initiatives, which the Country Office and the Regional Bureau continue to support. Among others, the report makes reference to the strong national staff capacity, the risk assessment embedded in the annual work planning, the coordinated and experienced logistics and security units, the beneficiary feedback system and comprehensive procurement documentation. At the regional level, important lessons learned from this audit are being shared and replicated, particularly with regard to the well planned and implemented selection of cooperating partners and the monitoring and evaluation database.

WFP management will ensure that continued progress in implementing the recommendations is made at the same time that positive practices and successful actions are globally disseminated within the organization and humanitarian partners.