



Management comments to the internal audit report of WFP Operations in Yemen (AR/13/01)

Management Comments

WFP management appreciates the useful feedback provided by the Office of Internal Audit through this audit report on WFP Operations in Yemen (AR/13/01) covering the period from 1 July 2011 to 30 June 2012.

The report correctly recognises the challenging environment in which WFP operates in Yemen, striving to reach over five million malnourished and food insecure people across the country. In particular, the capacity and security challenges inherent in operating in such an environment are noted. The situation in the country is subject to constant changes and prone to further deterioration both in terms of outstanding humanitarian needs as well as in terms of security and humanitarian access. As a result, WFP and humanitarian partners face some of the most complex operational challenges to reach and assist the most vulnerable people in Yemen.

WFP management acknowledges the rating assigned to this audit and concurs with the overall assessment that while internal controls, governance and risk management processes were found to be established and functioning, they can be further improved and strengthened. Despite the complex environment, the overall business processes risk rating ranged between low and medium and the only high risk observation identified was immediately addressed by the Country Office.

The audit report further underlines the range of positive risk management practices and initiatives implemented by the Country Office. It notes the efforts put in place to successfully diversify the strategies, approaches and interventions to reach those most affected, while ensuring alignment with national food security strategies.

The outcomes of this audit exercise will strengthen WFP's risk management control and governance culture at local and global levels. WFP management is confident that the lessons drawn from the Yemen case study will further contribute to WFP's broader, corporate learning efforts to achieve a more efficient, effective and safe implementation of its operations.

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