



**Management comments to the internal audit report of WFP Operations in Chad -
(AR/13/09)**

Management Comments

WFP management appreciates the findings and recommendations made by the Office of Internal Audit (OIGA) on WFP operations in the Republic of Chad, covering the period from January 2012 to March 2013. WFP management recognizes the achievements made and the positive practices and initiatives identified by the Audit report, as well as the implementation of the previous audit recommendations. In this respect the absence of high-risk observations is a significant achievement given the challenging operating environment as well as the size and complexity of WFP operations in country. The results of the audit drew attention to a certain number of positive practices and initiatives particularly the improvements made in: the risk assessment processes; the implementation of procurement plans; and the PASport system (New Generation System for the Payroll of Service Contract and Special Service Agreement holders); the effective and efficient management of general food distribution in the Iridimi refugee camp; and the enhanced controls to mitigate the risk of double registration.

WFP management will ensure the full implementation of the recommendations and is pleased to report that three of the sixteen recommendations have already been addressed while actions are being taken towards the implementation of the remaining ones. With a view to ensuring full compliance with procurement rules and regulations on delegated authority levels, the Country Office is has drafted standard operating procedures and is implementing processes to improve contract review and tendering procedures, tendering. WFP management will continue to collaborate closely with the Country Office to implement the recommendations pertaining to procurement, human resources management and technical solution for resource transfer.

The West Africa Regional Bureau took note of and has acted on the recommendation to ensure periodic missions to the Country Office to provide the necessary support and guidance. In addition, the West Africa Regional Bureau has also developed an oversight mission plan for country offices across the region.

WFP management will continue to identify opportunities to enhance internal controls, governance management processes.