



**Management comments to the internal audit report of WFP Operations in Senegal
(AR/13/10)**

Management Comments

WFP management appreciates the observations and recommendations made by the Office of Internal Audit through this audit report of WFP Operations in Senegal, covering the period from 1 October 2011 to 30 September 2012.

In 2012, WFP Country Office in Senegal was managing (i) a country programme addressing longer-term development objectives and (ii) a protracted relief and recovery operation originally focused in the conflict-affected region of Casamance. The latter was further refocused and expanded as part of the regional response to the 2011-2012 drought in the Sahel.

WFP management agreed with all recommendations and took immediate action to address areas of risk identified by the audit report, noting the absence of high-risk recommendations. Five of the ten medium-risk recommendations were already implemented by the time the audit report was issued, while work is in progress to complete the implementation of the rest by the end of February 2014. The report allowed WFP to identify opportunities to improve internal controls, governance processes and programme monitoring and evaluation, thus facilitating the enhancement of WFP's food assistance activities in Senegal.

WFP management notes the positive practices and initiatives highlighted in the report, particularly those related to partnerships, internal coordination and supply chain management. The report notes the excellent relationship with the Government of Senegal as well as the effective coordination and communication with the host government, humanitarian agencies and cooperating partners. Further, the well-integrated work planning within the Country Office enabled WFP's quick and coordinated response to the regional crisis. With regard to the supply chain, the joint efforts of the Country Office and the Dakar Regional Bureau reduced the risk of significant disruption in the food supply through timely procurement in the international and regional markets.

Based on the results of this audit and following the corrective actions implemented and underway, WFP management is confident that WFP operations in Senegal are being successfully implemented with adequate and appropriate internal controls and risk management.