



**Management comments to the internal audit of WFP Operations in Niger  
(AR/14/02)**

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**Management Comments**

WFP management appreciates the observations and recommendations made by the Office of Internal Audit through the audit report on WFP operations in Niger covering the period 1 January 2012 to 30 June 2013.

At the end of 2011, the Niger Country Office was required to develop a response to the slow onset drought emergency that threatened to engulf much of the Sahel during the 2012 lean season. Given the landlocked nature of Niger, a mix of corporate tools were required, including use of the Forward Purchase Facility and a scaling up of the cash programme and nutrition interventions. The response in Niger was generally seen as being successful from an early intervention perspective.

WFP management takes note of the documentation of the best practices and initiatives put in place by the Country Office and recognized in the audit report. These include: the establishment of a strategic partnership with a local university in order to facilitate the recruitment of highly qualified national staff; the coordination of missions in order to reduce travel costs; the efficient use of the Forward Purchase Facility; the close cooperation with the Government of Niger; the good coordination with the escort services of the Gendarmerie Nationale; and the establishment of a strong monitoring system. The combined impact of these practices and initiatives strengthened WFP's capability to respond to the Sahel and Mali crises in 2012.

WFP management has also taken note of the rating of 'partially satisfactory' assigned to the audit report based on the conclusions of the audit and is taking measures to ensure the full implementation of the various recommendations of the report. For example, the audit recommendation relating to 'corporate organization and reporting structure' has already been implemented through the prioritization and implementation of the results of the Staffing Review Exercise. WFP management will ensure the full implementation of the remaining nine audit recommendations through close follow-up with the Niger Country Office and with the appropriate support from HQ, particularly with regards to the review of the controls in place in managing cash and voucher operations.

WFP management appreciates the audit conducted by the Office of the Inspector General to Niger CO, which has identified opportunities to improve internal controls, governance and risk management processes.